

Municipal
Department (December)

1891

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MUNICIPAL DEPARTMENT.

LOCAL SELF-GOVERNMENT.

CALCUTTA, THE 11TH DECEMBER 1891.

RESOLUTION—No. 2803.

READ—

The reports from the several Commissioners of Divisions on the working of District Boards in Bengal during the year 1890-91.

Read also—

The Resolution reviewing the Divisional Reports on the working of District Boards in Bengal during the year 1889-90.

The date fixed for the submission to Government of the District Board reports is 31st July, but only three out of the eight reports were received on or about the prescribed date. Those shown on the margin were submitted especially late. The Lieutenant-Governor trusts that steps will be taken to ensure the earlier preparation of these reports in future.

Commissioner of Rajshahye, 24th August 1891.	Commissioner of Dacca, 27th August 1891.
Commissioner of Patna, 2nd September 1891.	Commissioner of Presidency Division—Report, 5th September, and Statements, 16th September 1891.

2. The year under review was the fifth in which the Bengal Local Self-Government Act. III (B.C.) of 1885, was in operation. As in the preceding year, there were 38 District Boards, in whom the administration of local affairs was primarily vested, and 106 Local Boards working in subordination to them. The area under their jurisdiction was 109,429 square miles, and the total population, as returned by the local officers, 59,313,428. This figure, however, will be subject to correction when the returns of the last census have been finally compiled. All the District Boards were presided over by the Chairman, who is the Magistrate of the district. Some of the District and Local Boards completed their three years' term of existence during the year, and were reconstituted. The system of election, which was extended to the district of Mymensingh in 1889, was brought into operation there during the year, and is said to have aroused a fair amount of interest throughout the district, except in three thanas of the Jamalpur sub-division, where the elections were a failure. Regarding the elections held in Backergunge, Mr. Savage, the Magistrate, writes—

“The interest taken in the elections varied greatly in different thanas. Generally speaking, the Hindu voters had more idea of what they were voting for than the Mussalman voters had. The latter indeed, in general, only came forward because it was the wish of their zemindars they should do so; and if left to themselves I doubt whether any of them would have taken the trouble to attend at the poll. The members were in general either zemindars or talukdars with local influence, or pleaders and others put forward by them.”

3. *Constitution of District Boards.*—On the 31st March last the 38 District Boards contained in all 755 members, exclusive of the Chairmen. The decrease in the strength of members is due to the reduction of the maximum strength of the Midnapore District Board from 36 to 24, of the Bhagulpore District Board from 40 to 30, and of the Rungpore Board from 30 to 20. All of which, as was remarked in paragraph 7 of the Resolution on the working of District Boards during the year 1888-89, had been found inconveniently large for actual work. The numerical strength of the Tipperah District Board was increased by five members with a view to provide a sufficient number for the Standing Committees. Of the 755 members on 31st March 1891, 148 held their seats *ex-officio*, 284 were nominated by Government, and 323 were elected by the Local Boards. Of the entire number, 220 were official and 535 non-official members. The number of Europeans or Eurasians and natives of the country respectively was 163 and 592. The average number of meetings held by each District

Board was 12, which shows that the instructions conveyed in paragraph 7 of the Resolution reviewing the reports on the working of the District Boards in Bengal during the year 1888-89, regarding the holding of meetings at least once a month, were attended to during the current year. The largest number of meetings (19) was held by the District Board of Durbhunga; the Noakhali and Sarun District Boards come next with 18 meetings each; while the Pubna, Dinagepore, Mymensingh, and Furreedpore District Boards show 17 meetings each.

4. The Boards that met least often were Hooghly, Jessore, Rajshahye, and Julpaiguri (8 meetings each), and the Nuddea, Khulna, Mozufferpore, Rungpore and Dacca District Boards (9 meetings each). The Chairman of the Hooghly District Board pleads that there was no business for more meetings. On this the Commissioner remarks that "if little districts like Beerbhoom and Bankoorah can find enough work for 15 meetings, there ought to be no trouble in the case of Hooghly. Where a Board finds its affairs managed for it, the attendance is apt to fall off, and this is just what has happened at Hooghly." The Chairman of the District Board of Jessore states that through an oversight the new Board was not actually formed until June, and that there was no meeting either of the new or the old Board from April to June. The Commissioner of the Division, however, does not consider the number of meetings sufficient when it falls below one in every month, or that the attendance indicates an eager interest on the part of the members when half of them are generally absent at every meeting. In the case of the other districts mentioned above no attempt has been made to explain why so few meetings were held.

5. Taking all the Boards together, the average attendance of members at each meeting was 9.68 against 8.98 in 1889-90. It was best in Rungpore, 24-Pergunnahs, Rajshahye, Backergunge, Dacca, Midnapore, Shahabad, and Chittagong, and worst in the four districts noted in the margin, where it was below one-third of the actual strength of the Boards.

Dinagepore	5.05
Julpaiguri	5.62
Gya	5.7
Chumparun	5.7

No reason is assigned for the small attendance in Gya and Dinagepore. The short attendance in Julpaiguri is attributed to an outbreak of cholera in the district and to the unusually heavy rains during the year. In Chumparun it is said to be due to the fact that many of the members live at a long distance from the head-quarters, and will only attend when some matter of special interest is before the meeting. As regards Rungpore, the Chairman writes—

"The attendance of members at Board's meetings was not as large as it should have been. An average number of 12 present out of 20 members leaves much to be desired. I am glad to report, however, that the degree of interest shown in the public duties continued to increase during the year under report. The discussions of the meetings were often keen and evoked a considerable display of intelligence and grasp on the part of most of those who took part therein."

The attendance of the official members was bad in 24-Pergunnahs, Backergunge, Rajshahye, Dinagepore and Burdwan. The attendance of the non-officials was on the whole fair, except in Julpaiguri, Maldah, Chumparun, and Gya. In the worst cases of continuous non-attendance on the part of individual members action was taken under the provisions of section 18 (c) of the Act. The Commissioner of Rajshahye writes that the non-official members were everywhere, except in Julpaiguri, more regular in attendance than they were the year before; while the official members showed greater apathy everywhere except in Julpaiguri. In Chittagong, on the other hand, each official attended on an average about one meeting more than each non-official member.

6. *Constitution of Local Boards.*—Appendix I (b) shows the constitution and attendance of the Local Boards. The 106 Local Boards had, on the 31st March 1891, a total strength of 1,206 members, excluding the Chairmen. The extension of the elective system to the district of Mymensingh necessitated an increase in the number of members fixed for the several Local Boards in the district from 44 to 64. The number of members of the Arrah Local Board was reduced from 30 to 20, agreeably to paragraph 8 of the Resolution on the working of District Boards during 1888-89; but the Midnapore Local Board having been reconstituted only lately, it was decided to postpone the reduction of its strength till the next general

elections of 1892. Of the 1,206 members on the 31st March 1891, 115 were officials and 1,091 non-officials. In proportion to the total number of members, the European and Eurasian element is even more sparsely represented on the Local Boards than it is on the District Boards, there being only 94 out of 1,206.

7. The Local Boards held 882 meetings, or 94 more than in 1889-90. The largest number of meetings was held by the Local Boards of Rampore Ilāt and Pubna (18 each); Durbhunga comes next with 16 meetings. No less than 89 Local Boards failed to meet once a month. The Local Boards that met least

Moherpore
Dum-Dum
Hajipore
Bissenpore
Midnapore
Jessore
Bagirhat
Munshigunge
Tipperah
Pooree

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often were those noted in the margin. The number of meetings held in Tipperah, the only district in the Chittagong Division where these Boards exist, is said to correspond fairly with the work and powers entrusted to the Board. The fewness of the meetings of the Hajipore Local Board is attributed to the fact that, in order to avoid delay in the

despatch of business, much of the routine work was performed by the Chairman or Vice-Chairman, with the express or implied consent of the Boards. The Commissioner, however, does not consider this explanation satisfactory. The average attendance at the meetings of the Local Boards was 5·41 against 5·69 in 1889-90. On this subject Mr. Toynbee, the Commissioner of Orissa, writes:—

“ Mr. Allen, the Chairman of the Pooree District Board, makes the following pertinent remarks:—‘ As the Local Board had not much work to do, only four meetings were held. If Local Boards would meet more frequently in order to discuss local requirements, and to prepare schemes for the consideration of the District Board instead of leaving the whole initiative with the official Chairman of the District Board, they might become far more useful than they are now.’ This is very true. The excuse of ‘ no business ’ is a very common one, but it cannot be accepted. The whole object of the existence of the Local Boards is to make work for themselves and the District Boards by bringing local wants to notice and arranging to meet them in the best possible manner. Thus only can real Local Self-Government exist in more than name.”

8. The following table classifies the members of the several District and Local Boards according to their professions and occupations:—

		Government servants.		Zemindars, talukdars and zemindars' servants.		Pleaders and mukhtars.		Planters.		Missionaries.		Other occupations.		Total number of members.
		No.	Ratio per cent.	No.	Ratio per cent.	No.	Ratio per cent.	No.	Ratio per cent.	No.	Ratio per cent.	No.	Ratio per cent.	
Burdwan Division	{ District Boards	28	26·9	31	29·8	33	31·7	4	3·8	1	·9	7	6·7	
	{ Local Boards	20	12·2	11	47·0	64	27·1	5	2·1	.....	.....	25	10·6	
Presidency Division	{ District Boards	31	29·8	33	31·7	20	19·2	11	10·5	1	·9	8	7·7	
	{ Local Boards	18	7·1	146	57·9	50	19·8	3	1·1	1	·4	34	13·4	
Rajshahye Division	{ District Boards	32	30·7	39	37·5	17	16·3	4	3·8	1	·9	11	10·5	
	{ Local Boards	4	4·4	52	57·8	19	21·1	.....	.....	.....	.....	15	16·6	
Dacca Division	{ District Boards	27	27·	20	20·	40	40·	.....	.....	.....	.....	13	13·	
	{ Local Boards	19	9·9	63	33·9	80	41·6	.....	.....	.....	.....	28	14·5	
Chittagong Division	{ District Boards	18	30·	18	36·	19	20·	4	8·	.....	.....	.....	.....
	{ Local Boards	2	7·4	15	55·6	8	29·6	.....	.....	.....	.....	2	7·4	
Patna Division	{ District Boards	49	31·4	56	35·9	28	17·9	20	12·8	.....	.....	3	1·9	
	{ Local Boards	28	13·3	109	51·7	39	18·4	25	11·8	.....	.....	10	4·7	
Bhagulpore Division	{ District Boards	16	17·8	37	41·1	18	20	12	13·3	.....	.....	7	7·7	
	{ Local Boards	6	4·9	69	56·1	23	18·6	9	7·3	1	·8	15	12·1	
Orissa Division	{ District Boards	18	38·3	12	25·5	10	21·2	.....	.....	3	6·4	4	8·5	
	{ Local Boards	18	24·	34	45·3	15	20·	.....	.....	2	2·6	6	8·	
Grand Total	{ District Boards	219	29·1	246	32·5	176	23·3	55	7·3	6	·7	53	7·	
	{ Local Boards	124	10·3	603	60·	298	24·7	42	3·4	4	·3	135	11·1	

It will be seen from this statement that the measure of representation obtained by different classes on the District Boards corresponds fairly on the whole to the degree of influence which each class commands in the country. In the Local Boards the zemindari element, as might be expected, largely predominates, while Government servants, who on District Boards almost equal the representatives of the landholders and outnumber the pleader class, are on Local Boards largely outnumbered by both of these classes. The Commissioner of the Presidency Division states that the Mahomedans, as compared with the Hindus, are not numerically fairly represented, but that good representatives of them are on the Boards. The Commissioner of the Orissa Division remarks that pleaders and Government servants form more than 50 per cent. of the

members, a figure quite out of proportion to their actual numbers. The Commissioner of the Presidency Division writes—

“It will be seen that of the total number of members in the division, the percentage of zemindars is, as it should be, the largest, and next to it is that of pleaders and mukhtears, which I cannot consider satisfactory, as such men are seldom really interested in local affairs, and think more of the pleasures of administration and patronage than of the work which has to be done.”

9. *Powers of Local Boards.*—There has been no change in the powers delegated to the Local Boards. They continue to administer the grants for village roads, pounds, ferries, and primary education, and in some places the supervision of dispensaries, sanitation and medical relief is also entrusted to them. The Bankoora Local Board is stated to object to taking over money for any purpose—a position which the Commissioner rightly describes as “a strange shrinking from responsibility.” In Howrah the Boards wish to have their powers enlarged, but the Magistrate has withheld his consent on the ground that the small size of the district renders any such delegation unnecessary. The Commissioner of Burdwan thinks that the management and control of pounds might unobjectionably be made over to all the Local Boards in his Division. The abuses so often connected with them would then, in his opinion, stand a better chance of being exposed and remedied. The Chairman of the Commillah Local Board suggested the delegation of additional powers to the Board, on the ground that the care of village roads is not sufficient to occupy the time of the members: but the Magistrate of the district thought it undesirable to withdraw the duty of supervising primary education, pounds, and ferries from the District Board. On this Mr. Oldham, the Commissioner of the Division, remarks—

“The Chairman of the District Board does not seem to put this quite correctly. There is no question of withdrawing the duty of supervising primary education from the District Board, but of giving the management of its details to the Local Board within its local area. I think the complaint of the Chairman, Local Board, is just and constitutional, and will ask the District Board to consider it.”

The Commissioner of the Presidency Division finds no conspicuous instances of Local Boards having worked well and taken interest in the administration of the matters placed under their charge. It is admitted that the Boards at Meherpore and Kooshtea did not work satisfactorily, and though Bussirhat did well in the matter of pounds, the action of the Local Boards generally is described as very far from efficient as regards pounds and ferries, and the Commissioner says that the principal sign of energy apparent is the demand for increased funds for village roads. In Mozufferpore the District Board found it necessary to withdraw from the Local Boards the control over educational matters which had been delegated to them.

The question of the working of Local Boards is not dealt with in the reports so fully as might perhaps have been expected, and on the incomplete evidence available, the Lieutenant-Governor is unwilling to record any final expression of opinion. The problem of distributing administrative functions between district and local authorities is one of considerable difficulty, and can only be solved by experience. Speaking generally, the Lieutenant-Governor would wish the Local Boards to be treated in a liberal manner and given as extensive powers as circumstances in each case appear to render possible. Experiment alone can determine the best mode of dividing authority between them and the District Boards. In next year's reports the subject should be handled at greater length.

10. *Union Committees.*—No Union Committees have yet been appointed, and the correspondence that has taken place on the subject shows a great divergence of opinion on the part of the officers who have been consulted. It is clear, however, that it would be premature to initiate a new administrative departure of this kind before the relations of District and Local Boards have been finally settled and have stood the test of several years' experience. Sir Charles Elliott therefore does not anticipate that any immediate necessity is likely to arise for appointing Union Committees.

11. *Financial results.*—The year opened with a balance of Rs. 19,33,291 (corrected figures) while the receipts during the year amounted to Rs. 58,67,818.

The total amount available for expenditure was thus Rs. 78,01,109. The principal items of income and expenditure for this and the preceding year are given below :—

				1889-90.	1890-91.
				Rs.	Rs.
<i>Income.</i>					
I.	Land Revenue	...	...	15,945	33,837
VI.	Provincial Rates	...	...	34,32,574	33,38,524
XII.	Interest	...	...	609	569
XVII.	Police (including pounds)	...	...	3,94,594	4,43,775
XIX.	Education	...	...	30,561	33,496
XX.	Medical	...	...	7,625	7,035
XXI.	Scientific and other Minor Departments	...	...	1,648	1,425
XXX.	Miscellaneous	...	...	1,39,874	1,31,538
XXXII.	Civil works (including ferries)	...	...	3,28,314	3,73,379
	Contributions	...	...	11,02,398	8,13,129
	Debt	...	...	8,19,261	6,91,111
Total				62,73,403	58,67,818
<i>Expenditure.</i>					
1.	Refunds	...	...	13,601	4,936
18.	Administration...	...	...	2,58,533	2,65,885
20.	Pounds	...	...	23,589	29,618
22.	Education	...	...	10,04,140	10,01,855
24.	Medical	...	...	42,546	58,519
26.	Scientific and other Minor Departments	...	...	5,219	3,665
29.	Superannuation allowances and pensions	...	...	1,209	23,828
30.	Stationery and printing	...	...	48,057	46,446
32.	Miscellaneous	...	...	43,365	46,686
33.	Famine Relief	...	...	2,59,967	1,21,034
41.	Railways	...	...	Nil.	171
43.	Minor works and navigation	...	...	4,373	7,763
45.	Civil works	...	...	38,42,381	39,37,161
	Contributions	...	...	Nil.	6,145
	Debt	...	...	6,25,260	5,75,891
Total				61,72,240	61,29,603

INCOME.

12. *Land Revenue.*—Of the total income under this head, Rs. 10,227 represent canal tolls realized in Chittagong, and Rs. 15,461, the proceeds of trees, grass, &c., sold by the Boards. Compared with the previous year, in which it fell off by Rs. 2,213, the Chittagong canal revenue shows an increase of Rs. 862. The fluctuation is said to be due to silting and silt clearing. The increase of Rs. 17,892 in the total realized under this head of Land Revenue is due in some measure to the fact that in the Chittagong Division certain collections which were last year credited to Miscellaneous were treated as Land Revenue in the year under review.

13. *Provincial Rates.*—The income derived from Road Cess declined from Rs. 34,32,574 to Rs. 33,38,524. In some districts the decrease is ascribed to bad collections; in others to the heavy expenditure incurred in the establishment entertained for revaluation of cess-paying property. The income from this source is, however, expected to rise as revaluation operations progress. The entire subject has been discussed at length in reviewing the Board's Cess Report.

14. *Pounds.*—The receipts from pounds show an increase from Rs. 3,94,594 to Rs. 4,43,775, which is shared by the 21 districts named in the margin. The remaining districts show a decrease. The increase is variously attributed to the larger number of pounds established; to higher bids at auction; to farmers paying in with greater punctuality; and to the collection of outstanding balances. The decrease is put down to the high floods of the year which submerged the fields and stopped both cattle-trespass and the impounding of cattle; to change in the system of keeping accounts; to closing of pounds; to keen competition during the previous year which acted injuriously on the collections of 1890-91; to

Bhagulpore.	Mymensingh.
Purneah.	Patna.
Rajshahye.	Gya.
Dinapore.	Nuddea.
Rungpore.	Jessore.
Bogra.	24-Pergunnahs.
Boerbhoom.	Khulna.
Midnapore.	Balasore.
Backergungo.	Chittagong.
Dacca.	Tipperah.
Noakhally.	

non-settlement of pounds for want of bidders; and to the default on the part of the farmers.

In Moorshedabad the administration of pounds was entrusted as an experiment to the Local Boards, with the result that the annual settlements fell off, and a considerable balance was left unrealised at the close of the year. The District Board has since resumed the management, and the income of the pounds is said to have recovered. In the 24-Pergunnahs it is stated that the collections of the year were the largest ever credited to the District Board, owing partly to enhanced rents at which some of the pounds were settled, and partly to the realization during the year of a portion of the outstanding balances of the previous year. The Burdwan Local Board is reported to have in two years raised the number of pounds under them from 67 to 171, while the rest of the district has only 54. The Commissioner remarks—

No other district in the division indulges in such a number, and the carelessness in accepting lessees is evidenced by the poorness of the collections. The Chairman thinks the number should be revised and reduced, and he should take measures in this direction.

In the Shahabad district the receipts from pounds being on the decrease, the Board recently introduced the system of triennial settlement with proper provisions in the lease for keeping the buildings in an efficient state of repair by the lessees. The system of inspection of pounds by Sub-Inspectors of Police introduced in this district is said to have worked well. All the pounds were inspected by the police officers in consequence of which their general condition has improved. At the public auction of pounds in Noakhally, some bidders were found to be fictitious, and prosecutions were instituted against them under section 185 of the Penal Code. An inspector of pounds and ferries has been appointed in this district since the close of the year. In Tipperah the services of the pound sub-inspector experimentally appointed have been retained for one year more, as the revenue rose with the appointment of an establishment for the stricter supervision of pounds. The Chittagong District Board is about to try the same plan. In the districts of Dacca and Furreedpore an inspector was appointed during the year to supervise the management of ferries and pounds by the farmers. In the Cuttack district the inspection of pounds by Sub-Inspectors of Schools having been objected to by the officers of the Education Department, the District Engineer has been asked to arrange for their inspection by himself and his subordinates. In some districts the system of payment by regular instalments is not enforced. It is regulated according to the different seasons at which crops are most liable to damage from cattle trespass. The Chairman of the Pooree Local Board remarks that "pounds under direct management bring in practically no income, while those that have been farmed pay something and are better managed." The question of farming pounds has recently formed the subject of correspondence with the Government of India, and the Lieutenant-Governor has now under consideration the necessity of introducing certain safeguards against the abuse of the system on the part of the lessees.

15. *Education.*—The total receipts from this source increased from Rs. 30,561 to Rs. 32,496. Compared with the previous year, the receipts in all the districts of the Chittagong Division show a considerable increase, of which more than two-thirds were in Chittagong, consisting of the fees derived from four Model Schools (Middle Vernacular) which were taken over by the District Board from the Education Department. The receipts from the Model Schools in Boerbhoom and Howrah during the year 1889-90, which amounted to Rs. 1,775, were not credited to the respective District Funds. This accounts for the large increase noticeable in the figures shown against those two District Boards for 1890-91. The increase in Pooree is due to the rates of school fees in Board schools having been raised during the year, and in Purneah to the subscriptions raised for the establishment of a technical school. The increase in Backergunge and Moorshedabad has not been explained. The decrease which occurred in Shahabad was due to the refund to Government of a sum of Rs. 606 on account of surplus balance of middle schools, while in Durbhunga it was due to the abolition of two middle schools. A similar decrease in Midnapore is attributed partly to the removal of the middle vernacular

school from Gurbetta to Jagardanga and partly to the falling off in the number of pupils of the Board schools at Samsabad and Daulia. The small fluctuations in the other districts call for no remark.

16. *Medical*.—The total income of Rs. 7,035 under this head was chiefly derived from contributions, and, compared with the previous year, it shows a decrease of Rs. 590.

17. *Miscellaneous*.—The receipts under this head fell from Rs. 1,39,874 to Rs. 1,31,538. Fees, fines, and forfeitures yielded only Rs. 1,15,095 against Rs. 1,27,154 in the preceding year, while the proceeds of staging bungalows rose from Rs. 7,502 to Rs. 10,188.

18. *Ferries*.—The income from this source increased from Rs. 2,84,164 to Rs. 3,38,558. The increase is shared by all the districts except Cuttack, Balasore, Durbhunga, Chumparun, Gya, Burdwan, Howrah, Dinagapore, Bogra, Pubna, and Julpaiguri. The decrease in Cuttack is due to the loss incurred on the resale of certain ferries, the farmers of which defaulted, and in Balasore to the opening of the Coast Canal and the consequent diversion of pilgrim traffic from the Juggurnath Road. The falling off in the receipts in Durbhunga is said to be more apparent than real, as a sum of Rs. 5,938, which was paid by the farmers as their security money for the year under report, was received and credited in 1889-90. The decrease in Chumparun is partly attributed to the same cause, and partly to the fact that the demands for the last quarter of the year for the two combined ferries—Sukhua and Husseni—were outstanding at the close of the year. In Hooghly it is due in part to the abolition of tolls on Hooghly bridge, which has lessened the receipts of the ferry at Fulta, and in Burdwan to a considerable falling off of the receipts of the Mejhia ferry on account of the opening of the Bengal-Nagpore Railway. The falling off in Pubna is attributed to the high floods which kept the ferries closed for a length of time and diminished the income of ferry farmers, who in consequence failed to pay up their dues. In Dinagapore and Bogra the decrease is said to be owing to there being no competition among the farmers, and in Julpaiguri to ignorance of the rule that one-fourth of the rents paid in advance by the pound farmers during the preceding year, and entered as deposits, has to be transferred to the accounts of the succeeding year. The decrease in Gya is too small to require any explanation. The increase in Patna is attributed to the combination of ferries on both sides of the Ganges, and the division of the proceeds between the opposite districts, which was carried into effect during the year. In the case of the 24-Pergunnahs the Commissioner remarks:—

Although there was an increase in the demand, the close of the year showed a decrease of Rs. 4,026 as compared with the year preceding. The Chairman does not consider this branch of the Board's work satisfactory. He observes that great laxity has been allowed in the recovery of ferry rents, and that for years past the actual collections have fallen very short of the demand; that the stipulations as to security have been so worked that the so-called security deposit has come to be only an advance payment. The Chairman reports that this is now being attended to.

The Chairman of the District Board of Moorshedabad observes "that the receipts from this source would have been much greater during the year, as the ferries were all settled at very high rents, the bidders expecting large profits from the concourse of pilgrims for the *Ardhotoy Joga*, and having offered larger rents than ever; but their anticipations were disappointed by the high floods."

Ferries in Howrah are reported to have suffered greatly from the competition of river steamers. The silting up of the mouth of the Gyeghatta canal, which is now fordable for nine months in the year, has entailed on the District Board an annual loss of nearly Rs. 6,000. The Noakhali District Board is said to have got into difficulties with some defaulting farmers, and, owing to irregular lettings, lost their cases in the legal proceedings which ensued. The steam ferry between Naraingunge and Munshigunge continued to be managed by the District Board of Dacca. There was, however, a decrease in the receipts from the ferry, which is ascribed to the fact that no *Nangalbund Snan* took place during the year, that the *Kartick Baruni* fair was not so flourishing as in previous years, and that the steam-launch was laid up for about a month and a half for survey and repair.

19. *Contributions*.—The contributions to District Boards from Provincial revenues amounted to Rs. 8,12,454 against Rs. 10,98,148 in 1889-90. The large

increase in the previous year was chiefly due to the inclusion of the contributions of Rs. 1,36,728 and Rs. 37,108 made to the District Boards of Durbhunga and Mozufferpore, respectively, towards expenditure on relief works, and to the grants made for previous years to the District Boards of Furreedpore, Cuttack, and Tipperah, and to the several District Boards in the Burdwan Division having been drawn in 1889-90.

20. *Debt.*—The receipts under this head, which besides loans include deposits made by farmers of pounds and ferries as security for payment of revenue, and advances given by the Boards for the execution of works to be recovered by subsequent adjustment, fell from Rs. 8,19,261 to Rs. 6,91,111. The decrease was very large in the districts of Patna, Mozufferpore, and Durbhunga, and in the case of the two latter districts is mainly due to the fact that an unusually large sum advanced for famine relief works was adjusted in the preceding year. In Patna it was due to the fact that the ferries and most of the pounds were leased out in the year 1889-90 for three years, and security deposits were taken in that year, in consequence of which no deposits were received during the year under review.

21. *Loans.*—No loans were granted during 1889-90. The Dinagepore District Board drew in 1890-91 the first instalment, Rs. 40,000, of a loan of two lakhs from Government for the construction of permanent bridges on the district roads. The Julpaiguri District Board borrowed from Government Rs. 25,000 for the construction of four large bridges on the Central Emigration road, an important feeder to the Haldibari railway station. A loan of Rs. 80,000, to be paid by two equal instalments, was granted during the year to the District Board of Patna for the purpose of completing the construction of bridges on the roads from Buktearpore to Behar, and from Masourhi to Pabhera. The first instalment was received by the Board in December 1890.

EXPENDITURE.

22. *Administration.*—The charges under this head amounted to Rs. 2,65,885 against Rs. 2,58,533 in the preceding year. The creation of new posts, the grant of annual increments to employes, enhanced payments by way of percentage for the establishment of the offices of account and control, and heavier charges for the travelling expenses of members of District Boards under section 53 of the Act, are the main causes referred in explanation of the increase.

23. *Pension and Provident Fund Rules.*—In the original orders which were published by this Government on the 29th October 1889 regarding pensions to Local Fund employes, the creation of a Provident Fund was distinctly held out to local bodies as the first of the alternatives before them for consideration; and in a subsequent circular, dated the 12th January 1891, the special advantages of this system both as regards efficiency and economy were explained at length. A set of Model Rules for the administration of Provident Funds for the employes of District Boards was prepared with the approval of the Government of India and circulated for the guidance of local bodies. These rules were to apply only to those whose whole service has been or will be under the District Board, while employes transferred from pensionable service under Government or under the late Road Cess Committees were to come under the Pension Rules. Provision was accordingly made in the rules for the administration of the Provident Fund for the levy of a contribution from every employe of the former class at the rate of $6\frac{1}{4}$ per cent. of his salary. The District Boards of Patna, Mozufferpore and Monghyr have already adopted the Provident Fund for those employes whose whole service has been or will be under the Board, and it is believed that other local authorities will follow their example.

24. *Pounds.*—The expenditure under this head amounted to Rs. 29,618, being Rs. 6,029 in excess of that incurred during the year 1889-90. This small increase is probably due to the appointment of pound-inspectors in certain districts.

25. *Education.*—The educational expenditure of District Boards during the year under report amounted to Rs. 10,01,855 against Rs. 10,04,140 in the previous year, showing a decrease of Rs. 2,285. The following table

discrepancies observed between Form III and Appendix C of the District Board reports. Arrangements will be made in future to secure agreement between the statistics used in these reports, which deal with the same set of facts and ought to present them in the same form. An authoritative series of figures will be compiled in consultation with the Director of Public Instruction, and no departure from them will be permitted.

The statistics of the Patna Division show an increase of 386 schools and 3,273 pupils during the past year, mainly under the head of private schools, which rose from 974 with 8,925 pupils to 1,388 with 13,395 pupils. At the same time there was a decrease of 15 lower primary schools and 35 pupils. Upper primary schools have increased by 7 schools and 68 pupils. Middle vernacular and middle English schools show a falling off of 2 schools and 184 pupils, and 11 schools and 572 pupils, respectively. In the Burdwan Division, Burdwan and Beerbhoom lost both primary schools and pupils during the year, while there was a gain in the remaining districts. In the Dacca Division the total numbers of schools and pupils, respectively, have decreased from 6,602 and 166,895 in 1889-90 to 6,383 and 152,869 in 1890-91. The decrease occurred mainly under the head of primary schools for boys in Mymensingh, Dacca, and Furreedpore. In Backergunge there was an increase of 1,047 in the number of Boards' primary schools for boys, owing to the fact that "some of the unaided successful schools received grants during the year, and this stimulated the increase in the number of both upper and lower primary schools." In the Chittagong Division the number of secondary schools remained stationary, while primary schools increased from 4,318 with 91,660 pupils to 4,558 with 97,975 pupils. In the case of Noakhali the increase in the number of lower primary schools is attributed to the resumption of the system of granting rewards for the mere attendance of day labourers in night schools. This had been done away with in the previous year by reason of the temptation it offers to falsify registers of attendance, and the Commissioner hopes that the Board will not maintain what he considers an unsatisfactory method of granting rewards. In the Presidency Division there was a decline in the number of aided middle English and girls' schools as well as in that of lower primaries, while the aided middle vernacular schools and upper primaries show a slight increase. In the Bhagulpore Division there has been a slight increase of institutions and scholars under the heads of secondary and upper primary schools, along with a very marked decrease both in the number and attendance in lower primary schools. In Bhagulpore district the decrease amounts to 320 schools and 5,121 pupils. This is attributed to some of the patsalas having been reduced to the elementary class for failure to adopt the departmental standard, or because they had less than ten pupils, to want of energy on the part of the inspecting pundits, and to the employment of gurus as census enumerators. Whatever may have been the cause, it indicates, as the Commissioner remarks, a want of success in this branch of the District Board's administration. In the Orissa Division, Pooree alone shows a decrease both in the number of schools and pupils. The Chairman observes:—"The state of education in the district is lamentable. Money is wasted on stipends and grants-in-aid, while no attempt has been made to carry out the Government policy to replace fixed salaries by payment by results." On this the Commissioner remarks that in his experience the system of payment by results has not been so practically successful in some parts of Bengal as to enable him to support the Chairman's view. It is possible that in a backward district like Pooree, where the people are indifferent to education and naturally indolent, a system of stipends combined with vigorous inspection may be better than payment by results. But whatever system is adopted, it is essential that constant and careful inspection should be insisted on.

26. In reviewing the report of the Director of Public Instruction for 1890-91, the Lieutenant-Governor touched upon the necessity of laying down a minimum scale of expenditure on primary education to which all District Boards should attain. It seemed to him that the proportion that the expenditure on primary schools bore to the total expenditure of the District Boards on all purposes might fairly be taken as a standard of what might be expected from individual Boards. In 1890-91 the total expenditure of all the District Boards, excluding debt, amounted to Rs. 55,53,712, and their expenditure on primary education, as shown in the statement given in paragraph 25, to Rs. 4,37,270, or 7·8 on the total of their expenditure. This being so, it seems to the Lieutenant-Governor that District Boards may reasonably be required to devote to primary

education not less than 7 per cent. of their total expenditure, excluding deb heads. The following statement shows for each District Board in Bengal their total expenditure for 1890-91, their actual expenditure on primary education, and the figure which, at the ratio of 7 per cent., is the minimum that should be set aside in future for primary education :—

DISTRICT BOARD.				Total expenditure, excluding debt, in 1890-91.	Expenditure on primary education in 1890-91.	Expenditure on primary education at 7 per cent. on total expenditure.
				Rs.	Rs.	Rs.
BURDWAN DIVISION.	Burdwan	...	...	2,55,883	22,224	17,912
	Bankoora	...	...	85,373	14,098	5,976
	Beerbhoom	...	...	81,045	7,197	5,673
	Midnapore	...	...	1,97,892	25,003	13,852
	Hooghly	...	...	1,86,346	15,047	13,044
PRESIDENCY DIVISION.	Howrah	...	...	89,538	8,896	6,268
	24-Pergunnahs	...	...	2,49,651	19,185	17,476
	Khoolna	...	...	92,162	12,300	6,451
	Nudda	...	...	1,12,509	11,853	7,876
	Jessore	...	...	1,54,393	14,870	10,808
RAJSHAHYE DIVISION.	Moorshedabad	...	...	87,936	9,997	6,156
	Dinagepore	...	...	1,54,678	9,172	10,827
	Rajshahye	...	...	96,790	10,604	6,775
	Rungpore	...	...	1,94,340	13,733	13,604
	Bogra	...	...	56,314	4,863	3,942
DACCA DIVISION	Pubna	...	...	88,362	11,499	6,185
	Julpaiguri	...	...	1,28,950	1,829	9,027
	Dacca	...	...	1,31,682	61,475	9,218
	Furreedpore	...	...	1,04,266		7,299
	Backergunge	...	...	1,58,683		11,108
CHITTAGONG DIVISION.	Mymensingh	...	...	2,49,378	22,126	17,456
	Tipperah	...	...	2,06,352		14,445
	Noakhali	...	...	1,08,085		7,566
PATNA DIVISION	Chittagong	...	...	1,27,104	7,733	8,897
	Patna	...	...	2,27,087	9,424	15,896
	Gya	...	...	2,30,253	12,910	16,118
	Shahabad	...	...	1,55,056	5,012	10,854
	Darbhanga	...	...	2,73,590	3,679	19,151
BHAGULPORE DIVISION.	Mozufferpore	...	...	1,52,870	6,278	10,701
	Sarun	...	...	2,25,592	8,568	15,791
	Chumparun	...	...	1,18,275	8,146	8,279
	Monghyr	...	...	2,01,513	12,020	14,106
	Bhagulpore	...	...	1,56,601	7,420	10,962
ORISSA DIVISION	Purneah	...	...	1,42,379	5,665	9,967
	Maldah	...	...	56,538	7,175	3,958
	Cuttack	...	...	1,03,502	18,247	7,245
	Balasore	...	...	63,724	11,710	4,461
	Pooree	...	...	49,020	4,620	3,431
Total				55,53,712	4,37,270	3,88,761

Excluding the Dacca Division, for which separate district figures are not given, it will be seen that in the districts of Bengal Proper the expenditure on primary education exceeds the amount required by the standard now laid down everywhere except in Dinagepore, Julpaiguri, and Chittagong. In these three districts the minimum of 7 per cent. should be worked up to, but it is not meant to suggest that the more liberal grants made by the other districts should be reduced. In all districts of the Patna Division, on the other hand, and in Monghyr, Bhagulpore, and Purneah, the expenditure on primary education is invariably below the standard indicated, and in some cases, as in Darbhanga and Shahabad, the disproportion is very marked. The Lieutenant-Governor trusts that no time will be lost in raising the contribution to primary education in these districts. During his recent tour in Behar he has met the members of the District Boards at all the stations which he visited, and has personally explained to them the especial importance, in a backward province like Behar, of developing primary education on a regular system, so that the natives of Behar shall have a fair chance in the struggle for employment within their native districts.

There has been no change in the educational functions delegated to District Boards. The Deputy Inspector of Schools has been appointed to be an *ex-officio* member of all the District Boards, and the Lieutenant-Governor notices with satisfaction that the relations of the Boards with that officer have, with one exception, been cordial.

27. *Special schools.*—In Bankoorah the same number (6) of advanced Arabic and Persian schools was maintained. The number of pupils in them was 108. The number of Sanskrit *tols* also remained the same, but the number of boys decreased from 331 to 305. In Hooghly it is reported that there are 16 Sanskrit *tols* with 132 pupils and 11 Arabic and Persian schools with 106 pupils. There were also other elementary schools. The Commissioner remarks :—“These schools seem to be old-established ones which have hitherto escaped notice owing to their not sending in any returns. They neither receive nor ask for any assistance, and are content to enjoy a healthy independence.” There is a music school at Chatnah in the Bankoorah district with 13 pupils who learn instrumental music: it is self-supporting, the Board contributing only one rupee as an inducement to furnish returns. There is a *madrassa* at Gya for the training of Mahomedans. The Chairman of the District Board of Chittagong submitted a scheme for a technical school to be started from the Khas Mehal grant and aided by the District Board, but it is reported that the plan did not altogether meet with the Director's approval. The District Board of Noakhali have awarded a scholarship of Rs. 10 a month tenable for five years at the Sibpur Engineering College to a Noakhali boy who passed the first examination in Arts. The Commissioner submits the following report regarding the artisan school established at Commillah to teach boys carpentry and blacksmith's work :—

“During this short time the school has attracted 19 pupils—14 in the carpentry and 5 in the blacksmith's class—and both the classes have acquired a fair knowledge. The District Board has founded twenty scholarships of the value of Rs. 4 each for the encouragement of these artisan pupils, a certain number being reserved for Tripuras (*Tipperahs*). Fifteen of these have been awarded. A trained master-carpenter and a blacksmith have been entertained on salaries of Rs. 40 each. The total expenditure towards the maintenance of the school amounted to Rs. 1,405, including the cost of apparatus.”

The District Board also have founded two scholarships of Rs. 15 each tenable at the technical branch of the Sibpur Engineering College to be awarded to two natives of the district on their contracting to serve under the District Board after the completion of their College career. The District Board of Purneah have sanctioned the establishment of a technical school similar to that established at Rungpore for the purpose of training mechanics, surveyors and workers in wood and iron.

28. *Female Medical Education.*—The Bankoorah and Burdwan Boards renewed their offers of scholarships of Rs. 20 and Rs. 8 respectively, but no candidates were forthcoming. The Burdwan District Board also, acting in concert with the local Municipality, employed a midwife on Rs. 12 a month for a part of the year in connection with the Burdwan dispensary. Sarat Kumari Mittra, mentioned in the last year's Resolution, continued to hold her scholarship in Midnapore, and has passed her final examination. Sreemati Koilash Bashini Dasi, who held the Rungpore scholarship of Rs. 15 per mensem, has also passed the final examination, and is under an agreement to practise in the district for five years. The District Board of Gya expended during the year a sum of Rs. 839 on their establishment for the training of midwives. The District Board of Sarun have established a scholarship of Rs. 10 a month tenable at the Bankipore Temple Medical School for female students of Sarun. A naturalised Bengali lady offered herself, but the Board desired to obtain the services of one who is a Behari by race. The District Board of Shahabad had also before them a proposal to found a scholarship for the training of midwives. In Patna two special scholarships worth Rs. 10 each were created by the Board last year to attract female students, but none have come forward. The District Board of Rajshahye received some applications from Calcutta for the scholarship offered by that body for the promotion of female medical education, but it was decided to reserve it for a resident of the district. The Tipperah District Board have founded two scholarships of Rs. 15 each tenable at the Campbell Medical School, Calcutta, for females of that district. The Board have also provided an additional monthly allowance of Rs. 80 for the establishment of a lady doctor at Commillah. The Cuttack District Board continued their scholarship of Rs. 100 a year to the most deserving female student attending the local medical school. The Lieutenant-Governor accepts these arrangements as evidence that the Boards are disposed

to recognise their obligations in the matter of female medical education. If in some cases their efforts have not met with a very ready response, it must be remembered that the idea of providing skilled female medical attendance for the women of this country is comparatively a new one, that the class of women from among whom such practitioners can be drawn is at present extremely small, and that a mass of prejudice exists on the subject which greatly enhances the difficulty of adding to their number.

29. *Medical.*—The total outlay under this head amounted to Rs. 58,519, showing an excess of Rs. 15,973 over that of the preceding year. The increase is noticeable under all the heads except "Sanitation charges" and "Lunatic Asylums." There has been an increase of two in the number of dispensaries maintained by District Boards. The dispensary at Bhola in Backergunge was placed under the management of the Board, with effect from the 1st April 1890, and the Jessore District Board took over charge of the dispensary at Narail during the course of the year. In addition to the maintenance of their regular dispensaries, several District Boards contributed towards the support of institutions which were not under their direct control. The Gya District Board contributed Rs. 1,000 to the Lady Dufferin's Fund towards the maintenance of a lady doctor. The Shahabad District Board gave Rs. 300 towards the support of the Nasrigunge Dispensary. The District Boards of Patna, Shahabad, and Sarun spent Rs. 7,862 on sanitation and medical relief. The Durbhunga District Board sanctioned a sum of Rs. 600 as a contribution towards the maintenance of the old dispensary at Tajpur, the income of which had fallen off considerably owing to the transfer of the sub-divisional headquarters to Somastipore. The District Board of Burdwan contributed Rs. 600 towards the maintenance of the Municipal Dispensary in the town. The Bankoorah District Board contributed Rs. 1,000 towards the maintenance of the local municipal dispensary. The Beerbhoom District Board contributed Rs. 992 as half cost of the maintenance of the Suri Charitable Dispensary and Rs. 360 to the Rampore Haut Charitable Dispensary. The District Board of Pubna entertained temporary medical officers to attend sufferers from cholera, which broke out in an epidemic form in the district, and contributed to the cost of medicines. They had also in their employ two midwives for a part of the year. The District Board of Rungpore, besides contributing in part towards the maintenance of the Kurigram, Gaibandha, and Nelphamari Dispensaries, gave Rs. 300 as subsidy to the Nelphamari Charitable Dispensary and purchased medicines and incurred other charges incidental to a violent outbreak of cholera. Srimati Jogamaya Dasi, the midwife employed by the Rungpore District Board, is favourably reported on. The Chairman writes that she is clever, knows her work, and is in great request among the ladies of the district. The District Board of Dinagepore spent a large sum in constructing a building at Thakurgaon for the accommodation of indoor patients. The District Board of Backergunge made a grant of Rs. 1,200 to the Municipal Dispensary at Barisal during the year; besides sending native doctors and medicine to various localities in thanas Gournadi, Bhandaria, Sarupkati, and Matbaria, where there was an outbreak of cholera. The total outlay on account of medical relief thus given amounted to Rs. 885. In Furreedpore a sum of Rs. 225 was spent in aiding the charitable dispensaries at the Sudder station and Goalundo and in administering relief in cholera-stricken areas of the district. In Mymensingh the contribution of Rs. 600 per annum to the Nasirabad Municipality for medical purposes was increased to Rs. 900. Besides this amount, the District Board has placed the services of one midwife at the disposal of each of the Local Boards except that at Netrokona. The District Board of Mymensingh has recently awarded a medical scholarship to one Id-un-nissa, a Mahomedan young lady, on the condition that she returns to practise at Mymensingh if required to do so by the District Board. The Board have also resolved to open a new dispensary at Dewangunge. The District Board of Monghyr contributed Rs. 130 and Rs. 50 monthly towards the maintenance of the dispensaries situated at the head-quarters of the district and the sub-division of Beguserai respectively. A grant of Rs. 1,000 was also made by the Board to the Jamui Dispensary for providing additional accommodation for indoor patients. The Purneah District Board expended a sum of Rs. 96 in affording medical relief to the people in the tracts affected with cholera. This

District Board has also agreed to contribute to the Purneah Municipality a sum of Rs. 700 per annum towards the pay of an Assistant Surgeon to be employed in the charitable dispensary. As, however, no Assistant Surgeon could be procured during the year, the amount was expended agreeably to the recommendation of the Inspector-General of Hospitals in providing a ward for the better class of patients. The Maldah District Board paid Rs. 900 during the year to a dispensary opened at Mathoorapore by Mr. G. Hennessy. The District Board of the 24-Pergunnahs paid Rs. 130 in scholarships to two female students studying medicine in the Campbell Medical School at Sealdah. The same Board have also, at the request of the Commissioners of the Bussirhat Municipality, sanctioned a contribution of Rs. 150 per annum towards the cost of the maintenance of the Municipal Dispensary. The Nuddea District Board contributed Rs. 120 to the maintenance of a dispensary at Chooadanga, and spent about Rs. 200 in removing corpses from the road from Krishnaghur to Bogoola, on which a large number of pilgrims died on their way back from Nabadip during the late *Ardhady* festival. The District Board of Cuttack have resolved to open a dispensary at Nayabazar at an annual expenditure of Rs. 800, and to provide a building for it at a cost of Rs. 1,500. The action of the District Board of Tipperah, in opening ten new dispensaries during the year, shows a creditable interest in medical progress and a just sense of one of the chief wants of the people of Bengal. These dispensaries are said to have been carefully looked after by the Civil Surgeon and to have given a good outturn of work. The District Board also offer to aid in setting up a dispensary at any important place where local subscriptions are forthcoming to prove that the residents really desire such an institution. The Lieutenant-Governor hopes that other District Boards will see their way to follow the good example that has been set by the people of Tipperah in this matter. A lady doctor was engaged during the year by the Chittagong District Board on a salary of Rs. 100 a month. She has been provided with a house and is allowed Rs. 30 a month for conveyance. She attends all patients in the dispensary free of charge, and is also allowed to take private practice, for which it is understood her fee is Rs. 4 for each visit. The District Board have also decided to start eight dispensaries in the interior, on the Tipperah system, provided that a certain amount of local help is given. The Lieutenant-Governor has perused with much satisfaction this record of the measures adopted by the several District Boards to extend medical relief in various forms, and he trusts that they will continue to persevere in their good work. He also hopes that the eight District Boards named in the margin, which incurred no expenditure during the year under this head, will realize their obligation to contribute to the cost of hospitals and dispensaries, and take steps in that direction at an early date.

Noakhali.	Dacca.
Julpiguri.	Durbhunga.
Hooghly.	Chumparun.
Howrah.	Moorshedabad.

30. *Sanitation*.—Details of the works undertaken for the improvement of sanitation in the districts of Bengal during the past year are given in Appendix IV. The Noakhali District Board expended the largest amount on these works. The Lieutenant-Governor regrets to notice that no real sanitary improvement was effected during the year in any of the districts of the Presidency Division. The Commissioner of the Division writes:—

“The improvement of water-supply is a duty which the Boards must not be allowed to neglect. The objection has been made that if a tank is re-excavated for one group of villages, the whole of the rest of the district will complain. The objection may be gradually met by impartially improving the water-supply of different parts of a district in turn, and I hope that, when a beginning is once made and an example shown, wealthy individuals and Village Committees may initiate works, and the Boards may be able to confine themselves to giving grants-in-aid. Here, again, I submit that if Village Union Committees were organised as proposed seven years ago, we should have bodies directly interested in a supply of good drinking water, and in a position to ask the District Boards for help. I do not see why Local Sub-divisional Boards should be expected to interest themselves in such a matter any more directly than the District Board. The first essentially necessary step to be taken is to obtain absolute rights over a tank and its banks so as to prevent pollution, and the best place to select for operations is where two or three small tanks adjacent to one another can be deepened and thrown into one large one. The work can often be made remunerative by reclaiming low lands with the earth excavated, by leasing out fishery rights, and by planting fruit trees on the banks, though not so near as to allow leaves to fall into the water. The Boards will be advised to undertake operations on these lines.”

The Cuttack District Board is said to have been trying to improve the supply of drinking water in the interior for the last two or three years, but the landowners will not co-operate, and the finances of the Board will not admit of their acquiring land for the purpose. Eight tanks and four khals are reported to have been excavated during the year in Tipperah by way of sanitary improvement; but it is not stated from what source the expenditure was met. The Commissioner of Chittagong makes the following pertinent remarks on the subject:—

“This is no doubt the part of their functions which District Boards find most difficulty in administering. The Tipperah Board, for instance, has a population of, by the last census, over 1,700,000 of souls under it. To provide sanitary improvements which would benefit one hundredth part of this population is impossible. The point is not only what to do without favouritism, but where to begin. The funds only allow of a few scattered model measures. Some alternative model schemes framed by experts and carried out to detail would, I am sure, be welcomed by every Board in the Province.”

The Mozufferpore District Board have lately asked several zemindars and planters in the district to undertake the reclamation of tanks and wells in their neighbourhood, and have allotted in their budget for the current year Rs. 5,000 for general purposes of sanitation. Since the close of the year the District Board of Pooree have resolved to contribute Rs. 2,000 to the Juggernath Road Fund for improving the sanitation of the chutties along the Juggernath road.

31. The question of rural sanitation is one of extreme difficulty in Bengal, not merely because the financial resources of the District Boards are wholly inadequate to the work to be done, but also because no village agency exists competent to carry out the simpler measures which are necessary to guard against the pollution of the village site, and the fouling of the water-supply. Having regard to the necessary limitations to which the action of the District Boards is subject, the Lieutenant-Governor considers that the best principle for them to adopt is that suggested by the Commissioner of Chittagong. Clearly the Boards cannot execute all the sanitary works that are needed. But they can set examples as opportunity offers by cleaning tanks, digging or cleaning out wells (especially along the chief roads), and by promoting general knowledge of the measures which tend to improve the healthiness of a locality. If their sanitary works are well and cheaply done, using materials available on the spot and not of too elaborate a character, it may be hoped that neighbouring landholders will be led to undertake works of the same kind, and that the villagers may themselves combine to carry out petty local schemes with or without the assistance of the Board. Small grants-in-aid for cleaning tanks and drainage channels might be found to encourage local effort in such cases. It should also be an object to distribute such works impartially, as the Commissioner of the Presidency Division suggests, in different parts of the district, in order to diffuse as widely as possible the knowledge of what the District Board is doing and what its intentions are.

32. *Miscellaneous.*—The expenditure under this head increased from Rs. 43,365 in 1889-90 to Rs. 46,686 in 1890-91. In three districts rewards were paid for the destruction of wild animals and snakes, viz., in Purneah Rs. 40, in Rungpore Rs. 443, and in Sarun Rs. 328. On this subject, the Chairman of the District Board of Rungpore writes:—

“I was obliged to reduce the rewards for tigers in order to prevent their extermination. The balance of nature must not be ruthlessly disturbed. Tigers have their uses in keeping down deer and pigs on the vast Brahmaputra churs, many of which have large tracts not yet fit for cultivation.”

The District Board of Burdwan set apart a sum of Rs. 200 for the payment of rewards, but no portion of this was spent.

33. *Famine Relief.*—The Sarun District Board spent Rs. 12,206 in affording relief to the sufferers from the heavy flood of August 1890. Of this sum, however, only Rs. 1,618, which was spent on charitable relief, has been entered under head 33 of the Accounts; Rs. 9,345 spent on relief works, and Rs. 1,243 on establishment have been debited to roads. The District Board of Furreedpore advanced loans to the extent of Rs. 1,400 for a similar purpose. The destruction of crops by the floods of August 1890 was also severely felt in certain tracts of the Pubna district. Employment was provided by the District Board for the sufferers; but it is reported that the people did not resort to the work freely owing to the feeling that coolies' work would be degrading to them

At one time signs of distress appeared in some parts of the Bussirhat sub-division in consequence of the unusually high floods in the river Iohamati; but as it did not appear necessary to start relief works, no further steps were taken in the matter. In the district of Nuddea relief works had to be opened, owing to the floods in the Bhagirathi, during the year. The Board sanctioned for the work Rs. 9,500, of which Rs. 7,976 were spent up to the end of October last. Of the balance, Rs. 1,164 were spent on completion of the works afterwards. The number of labourers of all classes employed on the relief works started by the District Board of Nuddea was 54,095, the daily total on an average being 886·8. It is said that the District Board exhausted its funds on these works. The amounts of Rs. 1,12,221 and Rs. 4,466 entered under the head Famine Relief for Durbhunga and Mozufferpore represent merely adjustments of the previous year's accounts.

34. *Civil Works.*—The following table shows the Public Works expenditure under the several heads as compared with that of 1889-90:—

YEAR.	Original works.	Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Drainage works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1889-90	11,71,942	19,43,732	5,57,345	22,893	20,960	5,347	37,83,319
1890-91	11,82,468	20,16,589	5,65,446	22,759	38,232	51,492	38,63,996

Although the Patna Division shows, as in the preceding year, the largest outlay on Original works, this item has gradually decreased from year to year. This is said to be due to the small expenditure in Gya and Shahabad, where the outlay aggregates only 56 and 57 per cent., respectively. The most expensive work undertaken was the renewal of the bridges on the Buktearpore-Bihar road at a cost of Rs. 56,000. The Dinagepore District Board continued their policy of improving the existing roads by constructing permanent bridges. During the year 46 bridges and culverts with an aggregate waterway of 582 running feet were constructed at a cost of Rs. 66,738.

35. The following statement shows the length of roads maintained by the several District Boards, with their cost per mile, divided roughly into first and second class: in the former class are placed roads which are metalled or partly metalled and wholly bridged, in the latter all the rest except the purely village roads:—

DISTRICT.			MILES OF ROAD.		COST PER MILE.			
			1st class.	2nd class.	1st class.		2nd class.	
					Rs.	A. P.	Rs.	A. P.
Chittagong Division.	Chittagong ...	...	1	506	.....		105	0 0
	Noakhally ...	...	5½	291	230	0 0	75	0 0
	Tipperah ...	...	4	285	1,167	0 0	120	0 0
Orissa Division.	Outtaek ...	...	25	390	224	9 0	44	1 0
	Pooree ...	...	73	67½	92 1 4		4	
	Balasore ...	...	39	258	119	0 0	23	0 0
Presidency Division.	24-Pergunnahs ...	...	141	269	441	0 0	50	0 0
	Nuddea ...	...	129½	553	201	0 0	42	0 0
	Jessore ...	...	12*	20*	124			
	Moorshedabad ...	...	24	519	389	0 0	50	0 0
	Khoolna ...	...	307		52			
Dacca Division.	Dacca ...	...	7	182½	568	8 0	96	0 0
	Backergunge ...	...	8½	258½	156	5 0	63	8 0
	Furreedpore ...	...	Not given.					
	Mymensingh ...	...	28	417	312	0 0	40	0 0

* These figures denote the number of roads, not their length.

DISTRICT.		MILES OF ROAD.		COST PER MILE.					
		1st class.	2nd class.	1st class.			2nd class.		
				Rs.	A.	P.	Rs.	A.	P.
Burdwan Division.	Burdwan ..	262	231	479	0	0	61	0	0
	Hooghly ...	99½	445	538	0	0	28	0	0
	Howrah ...	13½	51½	2,492	0	0	155	0	0
	Bankoorah ...	274	187	100	0	0	12	0	0
	Beerbhoom ...	127½	362½	302	0	0	40	0	0
	Midnapore ...	279	400	236	0	0	55	0	0
Bhagulpore Division.	Monghyr ...	58	643	343	0	0	96	0	0
	Bhagulpore ...	54	784	303	0	0	42	0	0
	Purneah ...	104	870	343	0	0	30	0	0
	Maldah ...	3½	381	1,152	0	0	44	0	0
Rajshahye Division.	Rajshahye ...	22	373	411	0	0	50	8	0
	Dinagapore ...	.....	1,114	.....			27	0	0
	Pubna ..	8	529	237	0	0	39	0	0
	Bogra ...	...	368				51	8	0
	Rungpore ...	12	1,278	502	0	0	18	8	0
	Julpigoree ...	18	545	326	0	0	36	8	0
Patna Division.	Patna ...	92	460	477	8	0	29	12	4
	Gya ...	201	638	142	0	0	16	12	0
	Shahabad ...	327	104	223	11	0	18	1	0
	Sarun ...	362	720	130	4	0	30	14	9
	Mozufferpore ..	111	1,347	63	9	0	31	3	8
	Durbhunga ..	163	904	93	11	0	30	12	0
	Chumparun ...	84	955	50	10	0	24	2	3

The average cost of maintaining each mile of first class road for all the districts taken together was about Rs. 380, and of second class roads about Rs. 51. The average cost per mile of roads of the first class was highest in Howrah (2,492), Tipperah (1,167) and Maldah (1,152), and lowest in Chumparun (Rs. 50-10), Mozufferpore (Rs. 63-9), and Durbhunga (Rs. 93-11). Roads of the other class were cheapest in Bankura (Rs. 12), Gya (Rs. 16-12), Shahabad (Rs. 18-1) and Rungpore (Rs. 18-8).

36. *Village Roads.*—The total outlay on village roads amounted to Rs. 4,51,900, or Rs. 82,948 more than that of the year 1889-90. The expenditure was largest in Tipperah (Rs. 29,814), Mymensing (Rs. 26,161), and Sarun (Rs. 25,885), and smallest in the three districts marginally named.

Julpigoree	Rs. 787
Beerbhoom	726
Bogra	307

The cost of maintaining a mile of village road has been in many districts higher than the cost of maintaining a mile of district road. It ordinarily means merely surface repairs of a surface track, but some of the village roads are partly embanked and bridged, and then repairs are more expensive. The amount required for these repairs is generally expended through the Local Boards. In Burdwan it is reported that nearly the whole of the amount allotted for village roads was spent, and that no case of improper expenditure was brought to notice. A village road inspector was appointed to look after the village roads under the Sudder Local Board. The Lieutenant-Governor has read with much pleasure that, in the Munshigunge sub-division of Dacca, the grants for village roads were in some instances supplemented by private subscriptions, and that the lands required for the construction of these roads were given gratis in all cases. In Behar and some districts of Western and Central Bengal, and also, it is believed, in Darjeeling, a certain number of village roads are annually repaired through the agency of planters and other private gentlemen, and the Lieutenant-Governor is happy to learn that these gentlemen generally render great assistance to the Local Boards by their co-operation, and by undertaking to repair numerous village roads in the neighbourhood of their

estates. The District Board of the 24-Pergunnahs have, in view of the limited funds placed at their disposal, found it difficult to satisfy the growing demand for village communications. On this subject the Commissioner of the Chittagong Division writes :—

“ Village roads have a special importance in this division, because the distinction between them and the scheduled roads is very fine indeed. Many of the latter have a surface width of from six to four feet. Again, village roads are found 12 and 15 miles long. The fact that there are only 10 miles of metalled road in the division outside the municipalities illustrates the physical position.”

37. *Water communications.*—A sum of Rs. 1,962 was expended by the Pubna District Board on the maintenance of the Telkupi khal. The District Board of the 24-Pergunnahs expended a sum of Rs. 330 in maintaining the 17 miles of khal under them. Four important khals were deepened during the year in Tipperah. In Backergunge the improvement of the khal leading from the Barisal river to Lakutea Done was undertaken and completed within the year, and that of another khal, running from the Torki river to Goila bheel, which was taken in hand last year, was also finished during the year under report. The total outlay on both these khals amounted to Rs. 4,713. In Mymensingh a sum of Rs. 310 was spent on the improvement of the Sandhikona khal and the Kuirai river in the Netrokona sub-division. More might usefully be done in this way in the districts of Eastern Bengal.

38. *Steam river service.*—The steam ferry between Naraingunge and Moonsheegunge, referred to in paragraph 18 above, continued to be managed by the District Board of Dacca. In Backergunge a monthly subsidy of Rs. 500, minus deductions on account of late arrivals, was paid by the District Board for the daily service between Barisal and Khoolna. The steamer service between Barisal and Noakhally was kept up during the year. During the floods there was steam communication between Maldah and Rajmehal, and also between English Bazar and Rampore Beauleah. The daily steamer service between Rampore Beauleah and Damukdea, and between Pubna and Kooshtea, was maintained throughout the year. The Rajshahye District Board paid a subsidy of Rs. 4,600 for the maintenance of the former, and the Pubna District Board Rs. 3,975 for the latter.

39. *Miscellaneous Public Improvements.*—In Monghyr three beacons were constructed on the Munpathal rocks in the river Ganges to indicate the position of the rocks, which are covered by water in the rains and become dangerous to navigation.

40. *Public Works Establishment.*—The percentage of the cost of establishment on the total expenditure on public works during 1890-91 in the several districts is shown below—

24-Pergunnahs	...	11·2	Durbhunga	...	...	25·8
Nudda	...	16·7	Dacca	...	...	15·9
Jessore	...	15·7	Furreedpore	...	...	12·2
Khoolna	...	16·8	Backergunge	...	...	13·4
Moorshedabad	...	20·5	Mymensingh	...	...	12·4
Chittagong	...	21·9	Burdwan	...	...	10·3
Noakhali	...	16·8	Hooghly	...	...	13·4
Tipperah	...	9·2	Howrah	...	...	9·2
Cuttack	...	20·3	Bankoora	...	...	22·9
Pooree	...	19·9	Beerbhoom	...	...	15·0
Balasore	...	19·0	Midnapore	...	...	17·3
Patna	...	13·3	Julpaigori	...	...	8·9
Sarun	...	15·9	Rungpore	...	...	12·2
Shahabad	...	15·9	Dinagapore	...	...	11·2
Gya	...	18	Rajshahye	...	...	19·3
Chumparun	...	18·1	Pubna	...	...	17·3
Mozufferpore	...	19·5	Bogra	...	...	18·3

The figures for the several districts in the Bhagulpore Division have not been supplied, but it is reported that the expenditure incurred on the establishment is below 20 per cent. of the amount expended on the works. In five districts, viz. Durbhunga, Bankoora, Chittagong, Moorshedabad and Cuttack, the percentage exceeded the limit prescribed in the second proviso of section 33 of the Act. It was highest in Durbhunga and lowest in Julpaigori. As compared with the previous year, there was an increase in the

cost of the establishment in the districts named below, viz., Hooghly, Bankoora, Beerbhoom, Midnapore, Khoolna, 24-Pergunnahs, Moorshedabad, Dacca, Backergunge, Mymensingh, Cuttack, Pooree, Patna, Durbhunga, Rajshahye, Pubna, and Rungpore. In the remaining districts there was a decrease.

41. *Drainage*.—The drainage channel from Dinagopore to Gouripore was maintained at a cost of Rs. 500 by the Dinagopore District Board. The Rungpore drainage project, which was commenced in 1889-90, was nearly completed during the year. The total length is 25 miles, and the area benefited by it is reported to be at least 200 square miles. A sum of Rs. 49,898 was expended on the work during the year.

42. *Railway feeders*.—The earthwork on the railway feeder from Haripal to Bandarhatty was completed during the year, but the metalling has not yet been put on, as the earthwork is not sufficiently consolidated. The Monghyr District Board completed during the last year the three railway feeder roads, Beguserai to Garhara, Indupore to Barhia, and Darhara to Latiha. Of these the first-named is said to be of much importance, in that it forms a direct communication from Beguserai sub-divisional cutcherry to the railway station. In Purneah a feeder road, half a mile in length, connecting the Koosiorgaon railway station with one of the district roads, has been constructed at a cost of Rs. 162. In Dacca good progress was made in the railway feeder road connecting the Sripur station of the Dacca State Railway with Gosinga, an important mart on the river Lakhiya. Another feeder road from Tongi station was continued as far as Kaligunge.

43. *Tramways*.—None of the projects referred to in paragraph 37 of the Resolution on the working of District Boards in Bengal during 1889-90 were taken in hand during the year.

44. *General remarks*.—The following extracts contain the opinions of the Commissioners of Divisions on the general administration of the District Boards:—

Mr. Quinn, the Officiating Commissioner of the Bhagulpore Division, quotes with approval the opinion of Mr. Wace, the Chairman of the Bhagulpore Board, to the effect that it is doubtful policy to put a Local Board under a non-official Chairman, who cannot go about the district like the Sub-divisional Officer, and exercises less check on subordinates. In the District Board also the ablest men are tied to head-quarters by their habits and their business, and little or no work is done by individual members outside the committee-room. Happily, says Mr. Wace, they are wise enough to trust in matters requiring local knowledge, those who know the interior of the district. In Education, "too much money goes in establishment, and the inspecting pundit does less for his pay than any other servant of the Board." The Finance Committee, on the other hand, "do excellent service in administering the funds allotted to them and watching the expenditure." Mr. Quinn himself adds:

The work of the several District Boards was carried on smoothly and with a fair degree of efficiency during the past year. The system of entrusting the control of the primary education grant to Local Boards is, I think, of doubtful expediency. The Bhagulpore local authorities have, as remarked in a former part of this report, been unsuccessful in the promotion of primary education, and the Inspector of Local Works is of opinion that the road works under the control of the District Board would be better and more expeditiously executed if the District Engineer were allowed a free hand. I am disposed to agree in this opinion. There is also a tendency here and elsewhere, on the part of the Finance Committee, to assume too much of the functions of an executive body, which should, I think, be discouraged. I am happy to observe that the disposition towards undue expenditure on establishment by the unnecessary increase of salaries which was noticed in the last report has not manifested itself in the year under review.

Mr. Westmacott, the Officiating Commissioner of the Presidency Division, quotes the opinion of the Chairman of the District Board of the 24-Pergunnahs, who doubts whether Local Boards are of much use. They have no independent sources of income, and their duties are limited to expending fixed allotments on works in which no discretion is allowed them. On the other hand, they cost something for establishments and office expenses. Mr. Baker believes therefore that the work would be done more efficiently and economically if it were entrusted wholly to the District Board. Mr. Westmacott's own view is—

That Village Union Committees would prove a more efficient agency for carrying out any measures of real Local Self-Government than sub-divisional Local Boards can be. I cannot now find a reference to a report in which I stated this view comparatively recently, but I

have before me a copy of the report already alluded to, which I submitted on the 31st March 1884 to Sir Rivers Thompson's Government, after forming 180 Committees in 33 thanas and 10 sub-divisions. I believe that those Committees would have worked well. Their only fault was, in my opinion, that they were much too large, comprising about 2,500 households each. I should have preferred making them very much smaller, knowing, as I do, the difficulty of getting a Bengal villager to extend his interests beyond the limits of his own village. In introducing Self-Government, I would begin with the village as a unit, and gradually get the villagers to combine to support joint-schools, pounds, roads, hospitals, and so work up to sub-divisional Boards. In starting with District Boards and working downwards, I think we began at the wrong end of the chain. I do not, however, think it too late even now to organize Village Union Committees, and entrust them with local administration under the existing Boards, and if this is done, I feel confident that Self-Government will show a vitality which it has not shown yet. In another generation we might hope to find men seeking election to be members of the Boards, who, as members of Union Committees, had been trained in the administration of public affairs in which they felt a strong personal interest in the place of men without training, the majority of whom seek election, not so much for the furtherance of local interests, as because they wish for a share in the administration and patronage of the district and sub-division. I will not, however, enlarge upon this subject now.

Mr. Forbes, the Officiating Commissioner of the Dacca Division, remarks:—

I only took charge of this division two months after the expiration of the year under report, and have not therefore had time to inform myself thoroughly as to the working of the different District Boards. I have been able, however, to pay a short visit to each of the districts under my charge, and from what opportunity I have had in this manner of forming a judgment, as well as from the reports of the district officers, I am of opinion that the different Boards have worked well and harmoniously—in short, in such a way as to fairly fulfil the expectations of the framers of the scheme. At the same time we must not conceal from ourselves the fact that their successful working hitherto has in a chief measure been due to the judicious guidance and the personal efforts of the official Chairmen, without whose constant and active control I fear the fabric would soon fall to pieces. In this matter, as well as owing to the fact that the supply of the sinews of war—the assessment and collection of the tax—is in the hands of the Government officials, the District Boards are in a much more advantageous position than that occupied by Municipal Committees, and to these two important differences must, in the main, be attributed their comparatively better working. The working of the Local Boards appears to have been somewhat uneven. In places they seem to have done well, but in others indifferently. The Magistrate of Furrerdpore especially complains of irregularity in attendance at their meetings, and Mr. Jenkins considers that there is not much use in making over to the Local Boards any considerable allotments, as the members find difficulty in giving time to supervise the expenditure. I am inclined to agree in this, and also in Mr. Phillips' opinion that the making over the management of pounds and ferries to the Local Boards was scarcely a wise policy. In Backergunge the Local Boards are reported to have done much useful work. It must, however, be mentioned that in that district the Local Boards' Chairmen are all Government officials, viz., the respective sub-divisional officers.

Mr. Veasey, the Officiating Commissioner of the Burdwan Division, observes:—

I joined this division after the close of the year, but, so far as my experience goes, matters, have worked smoothly, and it is but seldom that advice or warning becomes necessary. Very much depends on the personality of the Chairman, and I doubt if the time has yet come for the elimination of the official element, which means the product of official and special training in what is not to be acquired by intuition.

Mr. Lewis, the Commissioner of the Rajshahye Division, says:—

The District Boards have, on the whole, worked satisfactorily, and much good work has been done during the past year. Without detracting from the merits of the individual members of the respective bodies, however, I may add that a good deal of the success which has marked the past year's administration is due to the interest taken in the working of the Boards by the District Officers. Messrs. Price and Skrine have both rendered excellent service in this direction.

Mr. Oldham, the Officiating Commissioner of the Chittagong Division, makes the following remarks:—

All the Boards have done well and worked effectively and harmoniously. Their weak points are still, as was to be expected, in the matter of accounts and despatch. In Chittagong the members, with few exceptions, took considerable interest in the work. The work of this Board comes less before me than that of the two others. It has not developed its Committee system as fully as they, but its members have more work in their hands as individuals than those of the other Boards. In Noakhally the non-official members have on the whole, says the Magistrate, excelled the official members in point of zeal, without at the same time misdirecting their energies. A large amount of solid, substantial business has been discharged by the three Committees of the Board, the members of which have worked harmoniously with their professional advisers. The Noakhally Board has always seemed to me a very strong practical and business-like body. In Tipperah the Magistrate says that,

as regards the outturn of work, the year compares favourably with its predecessors. Much interest has been taken in sanitary improvements, and in affording medical aid in outlying parts of the district. The District Board acknowledges the praiseworthy attention the Civil Surgeon, Dr. Whitwell, bestowed on the management of dispensaries. The establishment of an artisan school in Commilla is a commendable beginning. The members devoted a reasonable amount of time to attending the meetings of the District Board, while the attendance at Local Boards was less satisfactory. The Chairman regrets that zemindars remain satisfied to leave the discharge of the duties connected with the important District Board in the hands of their legal agents, who have no time to devote to the personal inspection of public works. The work of this Board comes more before me than that of any other. It is the most ambitious and progressive of the three Boards, and must, I think, be also pronounced to be the most successful, except in the matter of public works, in which its agency, though good, is not so exceptionally good as that which the Chittagong and Noakhally Boards are so fortunate in having.

Mr. Stevens, the Commissioner of the Patna Division, reports as follows:—

On the whole, I think that the working of the Boards has been satisfactory, and that the introduction of the system of Local Self-Government into this Division has been fully justified by results. It was of course recognized from the first that the method of working must follow local conditions, and it was always expected that in Behar the Boards would have to lean on official guidance more than elsewhere. The law and rules have been sufficiently elastic to meet these local differences, and are adapted to a greater as well as to a lesser degree of development. As time goes on the honour of serving on the Boards, which is already appreciated, will become more and more highly esteemed, and doubtless, as education progresses, there will be an increasing number of country gentlemen fit and desirous to be candidates for office.

Mr. Toynbee, the Commissioner of the Orissa Division, makes the following observations:—

Mr. Allen, the Chairman of the Pooree District Board, writes:—“The District and Local Boards were reconstituted during the year. The latter got through the little work they had to do quietly and with tolerable efficiency. The former body met regularly and acquiesced readily in the measures proposed by the official executive. There was no obstructiveness, but, on the other hand, there was not much practical assistance, except that afforded by the Education and Finance Committees, and of those the latter was rather dilatory in getting through its monthly audits. The Board does not interfere with the District Engineer, who gets through his work satisfactorily, and it does not quarrel with the Deputy Inspector of Schools, whose suggestions are generally accepted and carried out; but there is little real interest among the non-official members in Local Self-Government.” Mr. Cornish, the Chairman of the Balasore District Board, reports as follows:—“The District Board has perhaps worked as satisfactorily as it did in the previous year, but I cannot report as confidently on the working of the Local Boards. The Sadar Local Board sustained a great loss in the transfer last November of Dr. Zorab, its late Chairman. His great local knowledge, tact and patience commanded the respect and confidence of all classes, and enabled him to keep in check the miserable tendencies of petty party spirit which are ever threatening to bring discredit on Local Self-Government in Balasore. The Bhuddruck Local Board suffered from the arbitrary misconduct which led to the transfer of its former Chairman and from a double change of officers.

“I am glad to be able to note that during the year under report some attempt has been made to ensure better supervision of roads, schools, and pounds in the Sadar sub-division by the officials of the Sadar Local Board. This still requires to be more systematic and regular, but it is a great thing to have secured at least the beginning of some supervision by those to whom the responsibility is entrusted.” Mr. Stevenson writes:—“The plant of Local Self-Government has not yet been naturalized. Even the educated class has yet to learn that if the people are to manage their own affairs, they, or rather their representatives, must be prepared to subordinate their personal convenience to the public good.”

The burden of these remarks and of similar observations in the body of this report is somewhat discouraging. Local Self-Government in Orissa is evidently an exotic which has not yet become acclimatized. The official Chairmen apparently do all the work, and the Boards agree to their proposals and register their decisions without discussion. There is happily an absence of anything like obstruction, active or passive; but this fact is due, I fear, rather to lack of interest and energy, than to a spirit of fairness and good sense.

During the various tours he has made since assuming charge of the Government of Bengal, Sir Charles Elliott has endeavoured to take every opportunity of looking into the work of the District Boards and personally discussing with the members of these bodies their views as to the requirements of their districts. What he has seen in this way, and what he has learned from the reports of experienced officers, go to strengthen his conviction that the success or failure of the system of Local Self-Government depends less upon the constitution and legal status of the Boards than on the practical capacity and good sense of the individual members who serve upon them, and on the amount of experience and local

knowledge which they contribute to the service of the executive. The precise form of the law under which local authorities are organized matters comparatively little ; the spirit in which they exercise their functions matters a great deal. The question of amending the Local Self-Government Act has recently been under consideration, and although on a few minor points the law may be susceptible of some improvement, the Lieutenant-Governor has decided not to undertake any fresh legislation for this purpose at present. He finds everywhere a praiseworthy disposition on the part of the Boards to attend regularly to their duties and to pay due regard to the wishes of Government and the advice of their Chairmen and professional advisers. Special commendation is due to the work of the Finance Committees of the various Boards, who discharge duties of an important and laborious character, and of a kind which public bodies have not always shown an inclination to attend to in sufficient detail. The thanks of the Lieutenant-Governor are due to these gentlemen and to the District Boards generally for much excellent work done during the past year.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secy. to the Govt. of Bengal.

Circular No. 44.

COPY forwarded to all Commissioners of Divisions (except Chota Nagpore) for information and for communication to District Officers and District and Local Boards. Additional copies are forwarded for distribution among members of District and Local Boards.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The 18th December 1891.

FORM No. I (a.)

Statement showing the constitution of the District Boards in Bengal during the year ending 31st March 1891.

Number.	Name of District Board.	Act under which constituted.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.*								Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.†		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.		Officials.	Non-officials.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
BURDWAN DIVISION.																
1	Burdwan	Act III (B.C.) of 1885.	2,669	1,322,535	4	5	9	18	5	13	5	13	13	1'4	8'14	9'54
2	Bankoorah	Ditto ...	2,621	1,041,752	2	5	7	14	4	10	2	12	15	1'06	5'37	7'33
3	Beerbhoom	Ditto ...	1,756	786,775	3	3	6	12	3	9	2	10	15	1'0	4'8	6'8
4	Midnapore	Ditto ...	5,050	2,429,844	4	8	12	24	6	18	3	21	11	2'01	10'45	13'36
5	Hoochly	Ditto ...	1,101	902,340	6	7	13	26	7	19	1	20	8	3'3	9'4	12'7
6	Howrah	Ditto ...	465	523,753	2	3	5	10	3	7	...	9	12	1'6	3'9	5'5
	Total ... ..	.....	13,761	7,013,001	21	31	53	104	28	76	13	91	74	2'10	7'01	9'2
PRESIDENCY DIVISION.																
1	24-Pergunnahs ...*	Act III (B.C.) of 1885.	1,902	1,527,623	6	6	12	24	11	13	1	23	14	5'8	13'40	14'07
2	Nuddea	Ditto ...	2,786	1,630,655	3	7	10	20	5	15	5	15	9	3'11	6'50	10'
3	Jessore	Ditto ...	2,925	1,892,078	7	5	12	24	7	17	5	19	8	3'87	7'88	11'75
4	Khoolna	Ditto ...	2,077	1,177,632	4	4	8	16	3	13	...	16	9	2'44	6'	8'44
5	Moorsheadabad ...	Ditto ...	2,098	1,137,348	6	4	10	20	6	15	5	15	11	3'01	5'81	9'72
	Total ... ..	.....	11,788	7,374,356	26	26	52	104	31	73	16	88	51	2'78	8'01	10'79
RAJSHAHY DIVISION.																
1	Rajshahye	Act III (B.C.) of 1885.	2,353	1,310,316	3	7	10	20	5	15	5	15	8	1'75	9'75	11'5
2	Pubna	Ditto ...	1,843	1,275,424	3	4	8	15	3	12	3	12	17	1'8	5'8	7'6
3	Dinapore	Ditto ...	4,113	1,539,277	4	14	...	(a) 18	9	9	1	17	17	2'06	5'	5'06
4	Bogra	Ditto ...	1,440	804,496	2	13	...	15	4	11	...	15	15	1'40	5'34	6'8
	From April to October 1890.															
5	Rungpore	Ditto ...	3,480	2,084,644	3	12	15	30	4	20	1	29	5	2'	10'2	12'2
	From November to March 1891.															
6	Julpigoree	Ditto ...	2,881	574,443	2	8	10	20	3	17	1	19	4	7'5	11'25	12'0
	Total (b) ... ..	.....	10,119	7,588,900	10	57	28	104	32	72	17	87	69	1'97	6'13	8'1
DACCA DIVISION.																
1	Dacca	Act III (B.C.) of 1885.	2,700	2,024,181	6	8	14	28	9	19	2	26	9	5'	10'6	15'6
2	Furzedpore	Ditto ...	2,250	1,609,359	4	8	12	24	8	16	1	23	17	4'88	8'06	12'94
3	Bachergunge	Ditto ...	3,618	1,870,807	4	8	12	24	6	18	4	20	11	1'8	11'8	13'6
4	Mymensingh	Ditto ...	6,242	2,964,180	2	10	12	24	4	20	...	24	17	2'	9'8	11'8
	Total ... ..	.....	14,800	8,470,617	16	34	50	100	27	73	7	93	54	3'42	10'06	13'48
CHITTAGONG DIVISION.																
1	Chittagong	Act III (B.C.) of 1885.	2,567	1,230,153	7	13	...	19	7	12	9	10	19	4'46	5'76	10'22
2	Noakhali	Ditto ...	1,639	1,008,060	6	7	...	13	6	7	1	12	18	3'44	3'16	6'6
3	Tipperah	Ditto ...	2,470	1,776,840	4	6	8	18	5	13	6	13	16	2'04	7'16	9'8
	Total ... ..	.....	6,682	4,065,953	17	25	8	50	18	32	16	34	47	3'51	5'36	8'87
PATNA DIVISION.																
1	Patna	Act III (B.C.) of 1885.	2,079	1,756,356	5	7	12	24	10	14	3	21	12	4'8	7'9	12'7
2	Gya	Ditto ...	4,133	2,141,085	2	8	10	20	4	16	4	16	13	1'6	4'1	5'7
3	Shahabad	Ditto ...	4,306	1,913,406	4	8	12	24	9	15	6	18	14	4'2	9'	13'2
4	Mozufforpore	Ditto ...	3,003	2,582,080	1	8	9	18	6	12	9	9	9	3'	5'	8'
5	Durbhanga	Ditto ...	3,351	2,139,298	5	7	12	24	6	19	14	10	10	2'	9'	11'
6	Sarun	Ditto ...	2,625	2,285,404	7	8	16	30	11	19	14	10	18	3'7	8'3	12'
7	Chumparun	Ditto ...	3,519	1,690,088	4	12	...	16	4	13	10	6	11	2'	3'7	5'7
	Total ... ..	.....	23,025	14,513,127	28	58	70	156	49	107	60	96	96	3	6'7	9'7
BHAGULPORE DIVISION.																
1	Monghyr	Act III (B.C.) of 1885.	3,023	1,910,079	5	7	12	24	6	18	8	16	11	2'3	8'4	10'7
2	Bhagulpore	Ditto ...	4,258	1,892,248	3	12	15	30	4	26	4	26	12	2'5	11'5	14'
3	Purneah	Ditto ...	4,870	1,938,004	2	10	12	24	3	21	8	16	14	2'4	7'8	10'2
4	Maldah	Ditto ...	1,898	794,839	2	10	...	12	3	9	4	8	13	3'30	2'61	6'
	Total ... ..	.....	14,948	6,535,260	12	39	39	90	16	74	24	66	50	2'64	7'57	10'22
ORISSA DIVISION.																
1	Cuttack	Act III (B.C.) of 1885.	3,618	1,859,167	5	5	10	20	7	13	4	16	12	2'	6'25	8'25
2	Pooree	Ditto ...	2,523	904,157	2	4	6	12	6	6	1	11	14	2'14	3'62	5'76
3	Balasore	Ditto ...	2,006	989,190	2	5	8	16	6	9	5	10	14	3'07	4'28	7'36
	Total ... ..	.....	8,206	3,752,514	9	14	24	47	19	38	10	37	40	2'4	4'71	7'12
	GRAND TOTAL ... ..	.....	109,429	50,313,428	148	284	323	755	220	585	163	593	481	2'73	6'94	9'68

* Excluding the Chairman.

† Including the Chairman.

a There were three vacancies on the Dinapore District Board during the year.

b The new figures against Rungpore have been counted.

FORM No. I(b).

Statement showing the constitution of Local Boards in Bengal during the year ending 31st March 1891.

Number.	Name of Local Board.	Act under which constituted.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.*								Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.†		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.		Officials.	Non-officials.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
BURDWAN DIVISION.																
<i>Burdwan.</i>																
1	Sudder	Act III (B.C.) of 1885.	1,230	605,510	...	5	10	15	2	13	...	15	12	58	6'37	7'25
2	Outwa	Ditto ...	347	217,400	...	3	6	9	1	8	...	9	9	68	2'54	3'3
3	Culina	Ditto ...	423	226,183	...	3	6	9	...	9	...	9	12	...	4'1	4'1
4	Rancegunge	Ditto ...	664	273,432	...	4	5	9	...	9	2	7	11	...	3'38	3'38
<i>Bankoorah.</i>																
1	Sudder	Ditto ...	1,916	647,085	1	3	8	12	2	10	...	12	12	1'25	4'16	5'41
2	Bishenpore	Ditto ...	705	394,667	...	3	6	9	1	8	...	9	4	75	4'	4'75
<i>Beerbhoom.</i>																
1	Sudder	Ditto ...	1,087	476,271	...	3	6	11	4	7	...	11	11	2'	1'81	3'81
2	Ramporehat	Ditto ...	669	310,507	...	3	6	9	...	9	1	8	18	...	4'38	4'38
<i>Midnapore.</i>																
1	Sudder	Ditto ...	3,200	1,235,190	3	9	24	30	7	29	5	31	4	2'75	9'	11'75
2	Tumlook	Ditto ...	617	471,385	1	5	12	18	1	17	...	18	10	6	7'	8'4
3	Ghattal	Ditto ...	303	245,185	...	6	12	18	3	15	...	18	9	2'45	5'55	8'
4	Contai	Ditto ...	849	478,084	3	5	13	21	3	18	1	20	14	5	8'	8'5
<i>Hooghly.</i>																
1	Sudder	Ditto ...	428	208,636	1	6	8	15	2	13	...	15	9	9	5'3	6'2
2	Serampore	Ditto ...	328	291,624	1	6	8	15	1	14	1	14	10	2	8'4	8'5
3	Jehanabad	Ditto ...	435	342,089	...	3	6	9	1	8	...	9	10	1'	5'	6'
<i>Howrah.</i>																
1	Sudder	Ditto ...	303	323,737	...	3	6	9	1	8	...	9	5	...	6'2	6'2
2	Uluberia	Ditto ...	163	206,018	...	6	6	12	...	12	...	12	10	...	5'38	5'38
Total																
			13,761	7,013,001	10	76	150	236	29	207	10	236	170	8	5'35	6'15
PRESIDENCY DIVISION.																
<i>24-Pargunnahs.</i>																
1	Alipore	Ditto ...	831	527,012	...	6	9	15	3	12	...	15	10	1'4	5'3	6'7
2	Barasat	Ditto ...	279	230,252	...	3	6	9	2	7	...	9	8	1'8	3'9	5'5
3	Bansurhat	Ditto ...	334	313,542	...	5	4	9	...	9	...	9	6	...	4'34	4'34
4	Diamond Harbour	Ditto ...	417	401,878	...	4	8	12	...	12	...	12	12	...	6'	6'
5	Barrackpore	Ditto ...	29	13,485	...	2	4	6	3	3	...	6	7	75	3'75	4'5
6	Dum-Dum	Ditto ...	12	32,454	...	5	1	6	1	5	...	6	3	71	3'57	4'28
<i>Nuddea.</i>																
1	Kushtea	Ditto ...	589	480,391	...	3	6	9	...	9	...	9	9	...	4'1	4'1
2	Chooadanga	Ditto ...	437	245,903	...	3	6	9	...	9	1	8	5	...	4'8	4'8
3	Meherpore	Ditto ...	632	335,540	...	6	3	9	...	9	2	7	2	...	4'5	4'5
4	Ranaghat	Ditto ...	421	229,264	...	3	6	9	...	9	...	9	5	1'	8'	7'
5	Krishnaghar	Ditto ...	707	347,394	...	4	8	12	...	12	...	12	10	...	5'8	5'8
<i>Jessore.</i>																
1	Sudder	Ditto ...	889	596,950	...	6	12	18	...	18	1	17	4	...	7'	7'
2	Bongong	Ditto ...	649	337,956	...	5	10	15	1	14	...	15	5	1'8	7'8	9'6
3	Narsil	Ditto ...	487	346,660	...	3	6	9	...	9	...	9	7	...	3'14	3'14
4	Magura	Ditto ...	425	304,387	...	3	6	9	...	9	1	8	6	...	5'14	5'16
5	Jhenidah	Ditto ...	475	312,185	...	3	6	9	...	9	1	8	7	...	5'55	5'55
<i>Moorshedabad.</i>																
1	Sudder	Ditto ...	974	532,382	...	10	5	15	...	15	2	18	6	...	5'16	5'16
2	Jalbagh	Ditto ...	234	107,778	...	7	2	9	...	9	1	8	6	1'	4'5	5'5
3	Kandi	Ditto ...	383	213,297	...	6	6	12	...	12	...	12	12	83	3'37	4'2
4	Jungipore	Ditto ...	507	293,893	...	4	8	12	...	12	2	10	10	...	6'3	6'3
<i>Khoolna.</i>																
1	Khoolna	Ditto ...	696	379,251	1	3	8	12	1	11	...	12	6	5	6'5	7'
2	Bagirhat	Ditto ...	679	340,559	...	4	8	12	1	11	...	12	4	5	5'75	6'25
3	Satkhira	Ditto ...	702	457,842	...	5	10	15	...	15	...	15	5	...	7'	7'
Total																
			11,758	7,373,268	1	103	148	252	12	240	11	241	165	43	4'91	5'35
RAJSHAHYE DIVISION.																
<i>Rajshahye.</i>																
1	Beaulash	Ditto ...	989	580,319	...	5	10	15	7	14	1	14	5	4	3'6	6'0
2	Natore	Ditto ...	811	461,418	...	4	8	12	...	12	...	12	7	...	6'4	6'4
3	Nowgong	Ditto ...	603	368,579	...	3	6	9	1	8	...	9	5	1'	4'	5'
<i>Pabna.</i>																
1	Pabna	Ditto ...	809	596,607	...	4	9	13	...	13	...	13	18	...	4'6	4'6
2	Serajgunge	Ditto ...	944	678,727	...	4	8	12	2	10	1	11	18	2	4'	6'
<i>Runnpore.</i>																
1	Runnpore	Ditto ...	1,145	659,342	...	12	...	12	...	12	...	12	9	7	4'2	4'9
2	Gaibanda	Ditto ...	760	450,822	...	6	...	6	...	6	...	6	6	1'	2'5	3'5
3	Nilphamari	Ditto ...	638	439,486	...	6	...	6	...	6	...	6	10	7	3'9	4'6
4	Kurigram	Ditto ...	937	534,954	...	6	...	6	...	6	...	6	6	8	3'1	3'9
Total																
			7,676	4,670,384	...	50	40	90	4	86	2	88	81	7	4'9	4'9

* Excluding the Chairman.
† Including the Chairman.

Number.	Name of Local Board.	Act under which constituted.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.*									Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.†		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.	Officials.		Non-officials.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
DACCA DIVISION.																	
Dacca.																	
1	Sudder	Act III (B.C.) of 1885.	1,261	621,368	...	4	8	12	...	12	...	12	5	...	6'4	6'4	
2	Narsingunge	Ditto ...	640	458,149	...	3	6	9	...	9	...	9	5	...	5'8	5'8	
3	Munshikunge	Ditto ...	401	510,447	...	5	10	15	1	14	...	15	4	7	9'5	10'2	
4	Manickgunge	Ditto ...	488	427,217	...	3	6	9	...	9	...	9	5	...	5'4	5'4	
Furzedpore.																	
1	Sudder	Ditto ...	850	610,469	1	3	8	12	3	9	...	12	9	88	3'	3'88	
2	Goaland	Ditto ...	428	321,445	...	3	6	9	...	9	...	9	7	...	5'28	5'28	
3	Madaripur	Ditto ...	972	677,406	...	4	8	12	2	10	...	12	11	72	4'82	5'54	
Backergunge.																	
1	Sudder	Ditto ...	1,083	795,717	...	6	12	18	2	16	1	17	10	5	9'2	9'7	
2	Perozeppur	Ditto ...	680	436,192	1	4	10	15	3	12	...	15	9	6	7'7	8'3	
3	Patuakhali	Ditto ...	1,231	426,754	...	9	...	9	2	7	...	9	12	2	2'75	4'75	
4	Bhola	Ditto ...	615	212,230	...	9	...	9	2	7	...	9	7	2	3'6	5'6	
Mymensingh.																	
1	Sudder	Ditto ...	1,845	729,668	1	4	10	15	2	13	...	15	11	8	7'1	7'9	
2	Tangail	Ditto ...	1,051	737,230	...	4	8	12	1	11	...	12	10	1	5'7	6'7	
3	Jamulpur	Ditto ...	1,229	476,945	...	7	2	9	...	9	...	9	9	7	4'0	5'3	
4	Kishorekunge	Ditto ...	737	445,517	...	5	10	15	1	14	...	15	9	1	6'6	1'6	
5	Netrokona	Ditto ...	1,380	574,800	...	4	8	12	...	12	1	11	9	1	5'2	6'2	
Total ...			14,909	8,470,017	3	77	112	192	19	173	2	190	132	74	5'41	6'15	
CHITTAGONG DIVISION.																	
1	Comillah (Tipperah) ..	Ditto ...	1,138	820,707	...	12	...	12	...	12	...	12	4	...	5'7	5'7	
2	Brahmanbaria	Ditto ...	754	584,877	...	9	...	9	1	8	...	9	8	1	3'62	3'62	
3	Chandpore	Ditto ...	650	371,250	...	6	...	6	1	5	...	6	7	1'7	2'3	4	
Total ...			2,476	1,776,840	...	27	...	27	2	25	...	27	19	9	3'54	4'44	
PATNA DIVISION.																	
1	Patna	Ditto ...	617	585,887	...	4	8	12	...	12	...	12	13	...	5	5	
2	Barh	Ditto ...	526	376,074	...	8	1	9	2	7	...	9	10	1	2'	3'5	
3	Behar	Ditto ...	793	634,707	...	3	7	(a) 10	1	9	...	10	10	8	4'4	5'2	
4	Dinapore	Ditto ...	143	166,128	...	3	6	9	...	9	...	9	7	...	3'4	3'4	
Gya.																	
1	Gya	Ditto ...	1,839	830,897	2	7	...	9	2	7	1	8	13	16	3	3'15	
2	Jehanabad	Ditto ...	667	395,326	...	6	...	6	1	5	1	5	13	1'15	1'07	2'22	
3	Arungabad	Ditto ...	667	471,853	...	6	...	6	...	6	...	6	6	1	2'14	3'14	
4	Nowada	Ditto ...	1,020	442,989	...	6	...	6	...	6	...	6	8	1	3	4	
Shahabad.																	
1	Arrah	Ditto ...	903	667,330	1	10	...	20	1	19	3	17	9	1	0'6	0'7	
2	Buxar	Ditto ...	644	405,648	1	13	...	14	1	13	1	13	7	44	1'7	2'14	
3	Sasaram	Ditto ...	1,488	510,724	...	20	...	20	1	19	...	20	6	2'9	4'6	7'5	
4	Bhabua	Ditto ...	1,300	334,684	...	8	...	8	...	8	...	8	9	...	2'74	2'74	
Mozufferpore.																	
1	Mozufferpore	Ditto ...	1,218	1,019,635	...	8	...	8	3	5	3	5	5	8	2'8	3'6	
2	Hajipore	Ditto ...	771	724,531	...	8	...	8	1	7	5	3	3	1	3'3	4'3	
3	Sitamarhi	Ditto ...	1,014	837,894	...	8	...	8	1	7	2	6	5	2	2'8	4'8	
Durbhunga.																	
1	Durbhunga	Ditto ...	1,221	821,967	...	10	...	10	1	9	5	5	16	2	3'8	4	
2	Samsatipore	Ditto ...	763	587,145	...	8	...	8	...	8	4	4	8	1	4	5	
3	Madhubani	Ditto ...	1,347	730,186	3	7	...	10	2	8	4	6	8	1	4	5	
Saran.																	
1	Chupra	Ditto ...	1,001	991,522	2	14	...	16	4	12	10	6	6	6	6'7	7'3	
2	Sowan	Ditto ...	863	726,094	1	7	...	8	2	6	4	4	12	1'1	1'8	2'9	
3	Gopalgunge	Ditto ...	771	567,788	2	4	...	6	2	4	2	4	11	1'6	1'1	2'7	
Total ...			10,506	12,823,089	12	177	22	211	25	186	46	165	185	84	3'50	4'34	
BHAGULPORE DIVISION.																	
Monghyr.																	
1	Sudder	Ditto ...	1,540	779,196	...	12	...	12	...	12	3	9	10	...	4'4	4'4	
2	Haguserai	Ditto ...	700	583,426	1	11	...	12	1	11	4	8	5	6	6'2	6'8	
3	Jamui	Ditto ...	1,593	647,527	1	11	...	12	1	11	...	12	11	8	8'7	4'5	
Bhagulpore.																	
1	Sudder	Ditto ...	826	472,989	...	13	...	13	...	13	...	13	13	...	5'9	5'9	
2	Hanka	Ditto ...	1,185	420,379	...	12	...	12	...	12	...	12	8	1	5'1	6'1	
3	Supoul	Ditto ...	1,275	600,774	...	14	...	14	1	13	2	12	10	1	5'1	6'1	
4	Mudehpura	Ditto ...	872	398,006	...	12	...	12	...	12	1	11	8	...	6'1	6'1	
Purneah.																	
1	Sudder	Ditto ...	2,533	857,976	...	12	...	12	1	11	5	7	6	8	5'1	5'9	
2	Kisanganunge	Ditto ...	1,304	648,069	...	12	...	12	...	12	1	11	6	...	5'6	5'6	
3	Arrareah	Ditto ...	1,041	432,049	...	12	...	12	...	12	...	12	9	7	6'8	7'5	
Total ...			13,001	5,740,421	2	121	...	123	5	118	16	107	80	4	5'3	5'8	

* Excluding the Chairman.

† Including the Chairman.

(a) There were two vacancies on the Behar Local Board during the year.

Number.	Name of Local Boards.	Act under which constitution.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.*								Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.†		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.		Officials.	Non-officials.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
ORISSA DIVISION.																
<i>Outlook.</i>																
1	Sudder	Act III (B.C.) of 1885	1,519	334,317	3	13	...	15	5	10	2	13	10	1'5	5'7	7'2
2	Kendrapara	Ditto ...	1,000	412,879	...	12	...	12	...	12	1	11	5	...	6'8	6'8
3	Jajpur	Ditto ...	1,089	512,071	...	12	...	12	3	9	...	12	6	1'5	7'1	8'6
<i>Pooree.</i>																
1	Sudder	Ditto ...	1,537	575,874	1	7	...	8	3	5	...	8	4	1'	2'5	3'5
2	Khorda	Ditto ...	995	325,283	...	6	...	6	4	2	...	6	6	3'5	1'5	5
<i>Balasore.</i>																
1	Sudder	Ditto ...	1,158	545,582	1	11	...	12	3	10	2	10	12	3	5'4	7'4
2	Bhadruck	Ditto ...	908	443,608	†	10	...	10	2	8	2	8	11	1'67	4'77	6'44
Total ...			8,208	3,762,514	5	70	...	75	19	56	7	68	54	1'59	4'82	6'42
GRAND TOTAL ...			91,374	51,620,124	33	701	472	1,206	115	1,091	24	1,115	862	1'8	4'61	5'41

* Excluding the Chairman.

† Including the Chairman.

FORM No. II.

.

Statement showing the income of the District Board

Serial number.	NAME OF DISTRICT BOARD.	Closing balance of last year.	I.—LAND REVENUE.					VI.—PROVINCIAL RATES.					XII.—INTEREST.			XIII.—POST OFFICE.			XVI I.—POLICE.	
			Revenue due to canals.	Sale proceeds of trees, grass, &c.	Cost of collecting road cess arrears recovered.	Fees, fines and forfeitures.	Total.	Local rate.	Patwari cess.	Village service fund.	Interest on arrears of road cess.	Total.	On education securities.	On dispensary securities.	Total.	Mail cart receipts.	District Post (collections).	Total.	Receipts under Cattle Trespass Act.	
Chittagong Division.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Chittagong	1,70,217	10,227	1,883	5,931	...	18,041	71,383	...	...	446	71,829	...	...	...	...	...	5,238
2	Noakhally	96,070	...	79	...	...	79	68,008	...	...	...	68,008	...	...	...	...	...	8,071
3	Tippurah	1,34,005	...	934	...	2,218	3,152	84,882	...	...	979	85,861	...	...	...	...	...	8,735
Total			4,01,801	10,227	2,896	5,931	2,218	21,272	2,24,573	...	...	1,425	2,26,208	...	...	...	...	22,044
Bhagulpore Division.																				
1	Mouhlyr	46,152	...	340	...	...	340	1,31,606	...	...	1,432	1,33,128	...	...	...	...	...	11,430
2	Bhagulpore	54,470	...	1,087	...	...	1,087	1,30,316	...	...	...	1,30,316	...	231	231	...	...	21,305
3	Purneah	90,831	...	495	...	...	495	65,280	...	...	...	65,280	...	...	...	...	...	44,525
4	Maldah	32,860	...	...	...	...	...	25,976	...	...	...	25,976	...	...	...	...	...	15,100
Total			2,24,322	...	1,922	...	...	1,922	3,53,277	...	...	1,432	3,54,709	...	231	231	...	92,490
Orissa Division.																				
1	Cuttack	47,655	...	407	...	...	407	55,129	...	...	...	55,129	...	...	...	...	...	5,166
2	Pooree	15,640	...	...	...	...	...	27,789	...	...	...	27,789	...	...	...	...	...	1,402
3	Balasore	23,054	...	...	...	...	...	32,647	...	...	...	32,647	...	274	274	...	...	4,256
Total			86,349	...	407	...	...	407	1,15,565	...	...	...	1,15,565	...	274	274	...	10,824
Rajshahye Division.																				
1	Rajshahye	16,368	...	28	...	...	28	64,016	...	...	330	64,346	...	...	...	...	...	9,622
2	Patna	62,923	...	22	...	...	22	42,752	...	...	344	43,120	...	...	...	...	...	14,742
3	Dinapore	49,805	...	78	...	...	78	77,330	...	...	...	77,330	...	...	...	...	...	19,143
4	Bogra	42,662	...	44	...	...	44	40,734	...	...	...	40,734	...	...	...	...	...	15,121
5	Runkore	50,570	...	102	...	...	102	1,18,800	...	...	715	1,19,515	...	...	...	...	...	13,046
6	Julpore	15,109	...	6	...	...	6	45,815	...	...	...	45,815	...	...	...	...	...	5,680
Total			2,27,427	...	280	...	...	280	3,89,483	...	...	1,389	3,90,872	...	...	...	...	77,334
Burdwan Division.																				
1	Burdwan	1,00,015	...	...	...	...	...	1,22,467	...	...	2,297	1,24,764	...	...	...	...	...	8,382
2	Bankoorah	8,005	...	253	...	...	253	37,668	...	...	1,435	41,093	...	...	...	...	...	1,442
3	Burdhoom	23,514	...	...	...	...	...	49,625	...	...	...	49,625	...	...	...	...	...	7,293
4	Midnapore	48,492	...	...	...	...	...	1,33,955	...	...	1,906	1,35,861	...	...	...	...	...	10,007
5	Hooghly	38,747	...	...	...	...	...	71,092	...	...	2,640	73,732	...	...	...	...	...	8,292
6	Howrah	50,697	...	...	...	...	...	56,973	...	...	...	56,973	...	...	...	...	...	2,730
Divisional Total			2,60,980	...	253	...	...	253	4,53,580	...	...	8,368	4,61,948	...	...	...	...	88,105
Dacca Division.																				
1	Dacca	41,393	...	...	...	...	...	67,630	...	...	627	68,266	...	...	...	...	...	9,971
2	Furroodpore	50,002	...	...	...	...	...	47,688	...	...	...	47,688	...	...	...	...	...	9,930
3	Bakerkunge	54,736	...	...	...	...	...	56,821	...	...	742	57,563	...	20	20	...	...	12,814
4	Mymensingh	94,180	...	...	...	...	...	1,07,757	...	...	515	1,08,272	...	...	...	...	...	42,096
Total			2,26,920	...	...	...	...	...	3,58,905	...	...	1,884	3,60,789	...	20	20	...	74,811
Patna Division.																				
1	Patna	94,054	...	335	...	...	335	1,05,804	...	...	2,301	1,08,105	...	...	...	...	...	3,080
2	Gya	74,145	...	5,354	...	...	5,354	1,09,610	...	...	3,916	1,13,526	...	40	40	...	...	9,806
3	Bahabad	59,184	...	327	...	...	327	1,06,786	...	...	1,207	1,07,992	...	...	...	...	...	5,867
4	Mozuffarpore	17,105	...	420	...	...	420	1,48,225	...	...	3,114	1,51,339	...	...	...	...	...	4,234
5	Durbhunga	30,207	...	380	...	...	380	1,78,095	...	...	6,426	1,84,521	...	...	...	...	...	5,335
6	Sarun	68,424	...	78	...	...	78	1,30,005	...	...	2,459	1,32,464	...	...	...	...	...	4,108
7	Chumprun	18,224	...	59	...	...	59	80,319	...	...	244	80,563	...	...	...	...	...	18,236
Total			3,61,345	...	6,961	...	...	6,961	10,48,743	...	...	10,787	10,68,500	...	40	40	...	51,640
Presidency Division.																				
1	24-Pergunnahs	52,095	...	1,399	...	...	1,399	1,08,831	...	...	1,380	1,10,211	...	...	...	...	...	8,254
2	Nudden	15,939	...	...	...	...	...	54,321	...	...	96	54,417	...	...	...	...	...	29,630
3	Jessore	40,437	...	...	...	...	...	81,451	...	...	...	81,451	...	...	...	...	...	29,773
4	Khulna	9,085	...	27	...	...	27	55,154	...	...	1,419	56,573	...	...	...	...	...	4,595
5	Moorshedabad	10,061	...	1,316	...	...	1,316	56,473	...	...	...	57,789	...	...	...	...	...	10,367
Total			1,28,240	...	2,742	...	...	2,742	3,50,230	...	...	3,613	3,59,843	...	...	...	...	75,568
GRAND TOTAL			19,33,291	10,227	15,461	5,931	2,218	83,837	33,00,666	...	...	37,868	33,38,524	4	565	569	...	4,43,775

II.

Bengal during the year ending 31st March 1891.

XIX—EDUCATION.										XX—MEDICAL.										REMARKS		
SCHOOL FEES.				Contributions.	MISCELLANEOUS.			Total.	Hospital and dispensary receipts.	Medicines sold by Civil Surgeons.	INCOME FROM		MISCELLANEOUS.			Total.	Total income including opening balance.	Incidence of taxation per head of population.	Incidence of income (excluding balance) per head of population.			
High schools.	Middle schools.	Primary schools.	Total.		Sale proceeds of books.	Miscellaneous.	Total.				Endowments.	Contributions.	Sanitary fees and fines.	Other receipts.	Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	As. P.	As. P.	As. P.			
...	...	1,046	...	1,046	...	...	...	1,046	...	...	...	...	...	...	...	...	1,272	0 10	1 11
...	...	693	...	693	...	...	...	693	...	...	...	...	...	...	...	...	1,055	1 1	2 0
...	...	196	...	196	...	...	...	196	...	...	...	...	...	...	...	...	1,070	0 9	1 3
...	...	1,934	...	1,934	...	...	...	1,934	...	...	...	...	...	...	...	...	1,307	0 10	1 8
...			
...	...	590	...	590	...	...	...	590	...	...	...	...	...	...	...	...	...	...	...
...	...	316	...	316	...	...	...	316	...	...	...	...	...	...	...	...	...	...	...
...	...	325	...	325	...	...	...	325	...	...	...	...	...	...	...	...	...	...	...
...	...	719	...	719	...	...	...	719	...	...	...	...	...	...	...	...	...	...	...
...	...	1,930	...	1,930	...	...	...	1,930	...	...	...	...	...	...	...	...	...	...	...
...			
...	...	507	31	538	...	...	...	538	...	...	...	...	...	...	...	...	...	...	...
...	...	171	...	171	...	...	...	171	...	...	...	...	...	...	...	...	...	...	...
...	...	120	...	120	...	...	...	120	...	...	...	...	...	...	...	...	...	...	...
...	...	804	31	835	...	...	...	835	...	...	...	...	...	...	...	...	...	...	...
...			
...	...	157	...	157	...	...	...	157	...	...	...	...	...	...	...	...	...	...	...
...	...	115	...	115	...	...	...	115	...	...	...	...	...	...	...	...	...	...	...
...	...	806	...	806	...	...	...	806	...	...	...	...	...	...	...	...	...	...	...
...	...	1,271	...	1,271	...	...	...	1,271	...	...	...	...	...	...	...	...	...	...	...
...	...	814	...	814	...	...	...	814	...	...	...	...	...	...	...	...	...	...	...
...	...	120	...	120	...	...	...	120	...	...	...	...	...	...	...	...	...	...	...
...	...	3,289	...	3,289	...	...	...	3,289	...	...	...	...	...	...	...	...	...	...	...
...			
...	...	1,426	...	1,426	...	...	...	1,426	...	...	...	...	...	...	...	...	...	...	...
...	...	853	...	853	...	...	...	853	...	...	...	...	...	...	...	...	...	...	...
...	...	684	...	684	...	...	...	684	...	...	...	...	...	...	...	...	...	...	...
...	...	1,800	...	1,800	...	...	...	1,800	...	...	...	...	...	...	...	...	...	...	...
...	...	1,730	...	1,730	...	...	...	1,730	...	...	...	...	...	...	...	...	...	...	...
...	...	1,008	...	1,008	...	...	...	1,008	...	...	...	...	...	...	...	...	...	...	...
...	...	7,800	...	7,800	...	...	...	7,800	...	...	...	...	...	...	...	...	...	...	...
...			
...	...	651	...	651	...	...	...	651	...	...	...	...	...	...	...	...	...	...	...
159	...	1,181	...	1,340	...	...	...	1,340	...	...	...	...	...	...	...	...	...	...	...
...	...	854	47	891	...	...	...	891	...	...	...	...	...	...	...	...	...	...	...
189	...	2,066	47	2,872	...	...	...	2,872	...	...	...	...	...	...	...	...	...	...	...
...	...	642	...	642	...	...	...	642	...	...	...	...	...	...	...	...	...	...	...
...	...	433	...	433	...	...	...	433	...	...	...	...	...	...	...	...	...	...	...
...	...	611	...	611	...	...	...	611	...	...	...	...	...	...	...	...	...	...	...
...	...	240	...	240	...	...	...	240	...	...	...	...	...	...	...	...	...	...	...
...	...	61	...	61	...	...	...	61	...	...	...	...	...	...	...	...	...	...	...
...	...	740	...	740	...	...	...	740	...	...	...	...	...	...	...	...	...	...	...
...	...	503	...	503	...	...	...	503	...	...	...	...	...	...	...	...	...	...	...
...	...	3,278	...	3,278	...	...	...	3,278	...	...	...	...	...	...	...	...	...	...	...
...			
...	...	412	...	412	...	...	...	412	...	...	...	...	...	...	...	...	...	...	...
...	...	785	...	785	...	...	...	785	...	...	...	...	...	...	...	...	...	...	...
...	...	579	...	579	...	...	...	579	...	...	...	...	...	...	...	...	...	...	...
...	...	819	...	819	...	...	...	819	...	...	...	...	...	...	...	...	...	...	...
...			
...	...	2,095	...	2,095	...	...	...	2,095	...	...	...	...	...	...	...	...	...	...	...
189	...	23,816	78	24,053	...	...	...	24,053	...	...	...	...	...	...	...	...	...	...	...

* Including Rs. 190 on account of "Refunds."

FORM

Statement showing the expenditure of the District Board.

Serial number.	NAME OF DISTRICT BOARD.	Closing balance of last year.	Total income during the year.	1.—REFUNDS AND DRAW-BACKS.	18.—POST OFFICE.			19.—ADMINISTRATION.				20.—POLICE.			
				Local rate refunds.	District post establishments.	Mail-cart Service.	Total.	GENERAL ESTABLISHMENTS OF LOCAL FUNDS.				CATTLE-POUND CHARGES.			
								Office establishment.	Office contingencies.	Payment of establishments for offices of accounts, control and audit.	Total.	Establishments.	Contingencies.	Refunds of cattle-pound collections.	Total.
	<i>Chittagong Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Chittagong ...	1,70,217	1,59,055	.....	...	...	...	2,066	2,092	1,774	6,822	902	...	...	862
2	Noakhali ...	90,979	1,27,078	.....	...	...	...	2,105	290	1,536	4,000	510	...	21	563
3	Tipperah ...	1,34,606	1,44,468	16	...	...	...	2,031	400	1,603	4,815	1,229	310	10	1,556
	Total ...	4,01,801	4,30,596	16	...	...	...	7,772	2,800	4,975	15,637	2,007	342	31	2,880
	<i>Bhagulpore Division.</i>														
1	Monghyr ...	40,162	1,74,061	.....	...	...	...	4,507	1,105	2,081	8,393	...	6	...	6
2	Bhagulpore ...	54,479	1,79,736	.....	...	...	...	3,672	1,031	2,323	7,425	278	550	103	937
3	Purneah ...	80,831	1,25,089	.....	...	...	...	3,971	1,209	1,808	6,988	...	10	38	48
4	Maldah ...	32,800	63,448	.....	...	...	...	2,475	629	722	3,820	54	...	...	54
	Total ...	2,04,222	5,42,334	.....	...	...	...	14,715	4,874	7,543	27,132	332	572	141	1,045
	<i>Orissa Division.</i>														
1	Outtaok ...	47,665	1,03,733	.....	...	...	...	2,507	984	1,167	4,068	2,830	1,150	...	3,090
2	Pooree ...	15,640	56,615	11	...	...	...	2,153	205	579	2,937	68	30	...	94
3	Balasore ...	20,964	71,236	.....	...	...	...	2,320	885	811	4,010	1,344	427	...	1,771
	Total ...	93,249	2,31,584	11	...	...	...	6,980	2,144	2,557	11,081	4,242	1,607	...	5,840
	<i>Rajahmundry Division.</i>														
1	Rajahmundry ...	16,356	1,14,713	.....	...	...	...	2,869	603	1,416	4,978	216	37	...	253
2	Puduch ...	52,923	84,740	.....	...	...	...	3,541	640	1,051	5,241	1,020	82	...	1,102
3	Dinapore ...	49,806	1,74,202	.....	...	...	...	1,402	804	1,459	3,664	285	40	21	340
4	Howrah ...	42,082	65,448	.....	...	...	...	1,331	315	891	2,537	...	...	...	...
5	Rungpore ...	50,570	2,09,033	.....	...	...	...	6,444	1,826	2,604	11,074	...	32	...	32
6	Jalpiore ...	15,109	1,58,617	.....	...	...	...	1,427	671	1,175	3,273	344	...	...	304
	Total ...	2,27,427	7,90,768	.....	...	...	...	17,214	4,968	8,505	30,767	1,885	191	21	2,007
	<i>Burdwan Division.</i>														
1	Burdwan ...	1,00,015	2,45,745	.....	...	...	...	4,894	1,854	2,497	9,245	...	48	17	65
2	Bankura ...	8,905	92,829	.....	...	...	...	2,253	760	793	3,806	...	6	...	6
3	Berhampur ...	23,514	91,419	.....	...	...	...	2,561	414	980	3,955	308	206	58	692
4	Midnapore ...	48,492	2,37,273	.....	...	...	...	4,905	1,053	2,582	9,040	679	23	5	907
5	Hooghly ...	38,747	2,49,505	.....	...	...	...	3,551	3,852	1,613	9,016	...	...	...	...
6	Howrah ...	50,907	54,413	.....	...	...	...	2,655	287	865	3,807	197	50	...	247
	Total ...	2,69,980	9,31,234	.....	...	...	...	20,719	8,820	9,530	38,869	1,444	303	80	1,017
	<i>Dacca Division.</i>														
1	Dacca ...	41,393	1,56,110	.....	...	...	...	4,900	1,551	1,597	8,028	679	64	...	743
2	Furzedpore ...	56,002	90,904	.....	...	...	...	3,108	924	973	5,005	231	164	1	386
3	Backerunge ...	54,736	1,56,411	.....	...	...	...	4,054	864	1,022	6,540	...	...	...	...
4	Mymensingh ...	94,189	2,49,822	.....	...	...	...	5,737	1,716	3,165	10,615	36	340	25	401
	Total ...	2,26,290	6,62,247	.....	...	...	...	17,799	5,055	7,334	30,148	940	558	26	1,580
	<i>Patna Division.</i>														
1	Patna ...	84,054	2,45,694	.....	...	...	...	10,805	1,539	3,046	15,750	10	...	...	10
2	Gya ...	74,145	2,01,933	.....	...	...	...	10,178	1,322	3,302	14,812	1	264	123	388
3	Shahabad ...	59,184	2,08,084	.....	...	...	...	6,692	2,198	1,963	10,853	93	14	...	106
4	Muzafferpore ...	17,105	1,89,034	.....	...	...	...	5,213	868	2,498	8,565	175	32	673	860
5	Durbhunga ...	30,307	2,72,270	.....	...	...	...	7,797	1,311	3,202	12,310	31	...	827	808
6	Saran ...	68,424	2,36,499	.....	...	...	...	8,831	1,121	2,805	12,777	2,568	1,062	9	3,609
7	Chumpanan ...	18,224	1,32,096	.....	...	...	...	2,743	650	1,736	5,033	4,098	2,601	...	7,699
	Total ...	3,61,348	10,36,189	.....	...	...	...	52,342	9,217	18,540	80,099	8,005	3,973	1,632	13,010
	<i>Presidency Division.</i>														
1	24-Perkunnahs ...	52,093	2,75,067	.....	...	...	...	4,606	1,121	1,096	7,693	6	140	8	163
2	Nuddea ...	16,938	1,11,840	4,909	...	...	...	3,075	1,240	1,445	5,760	300	194	121	615
3	Jessore ...	40,457	1,44,383	.....	...	...	...	4,913	1,136	1,794	7,243	240	14	51	305
4	Kinolina ...	8,088	1,21,604	.....	...	...	...	2,882	670	1,063	4,615	...	40	...	40
5	Moorehbad ...	10,061	82,831	.....	...	...	...	3,802	602	1,467	5,931	22	344	1	367
	Total ...	1,28,249	7,46,424	4,909	...	...	...	18,778	5,029	7,705	31,512	568	741	181	1,490
	GRAND TOTAL ...	19,33,291	55,67,818	4,936	...	...	...	1,56,319	42,987	66,879	2,05,885	19,129	8,377	2,112	29,618

III.

Expenditure during the year ending 31st March 1891.

22.—EDUCATION.											24.—MEDICAL.									
Inspection.	MAINTENANCE AND MANAGEMENT.					Grants-in-aid.	Scholarships.	Miscellaneous.	Refunds.	Total.	General Medical Establishment.	Hospitals and dispensaries.	SANITATION AND VACCINATION.			Medical schools and colleges.	Lunatic Asylums.	Refunds.	Total.	
	Training and Special Schools.	High schools.	Middle schools.	Primary schools.	Total.								Vaccination establishment and charges.	Sanitation charges.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,074	...	...	2,093	12,252	11,345	4,320	...	...	...	21,037	1,681	...	...	...	...	...	...	1,681
5,415	...	...	2,055	14,710	16,771	2,359	91	361	...	24,587	...	...	...	...	...	...	...	...
1,819	1,075	...	805	28,864	31,344	4,330	...	1,123	...	38,664	...	11,338	...	...	...	...	...	11,338
10,208	1,075	...	4,951	55,832	62,400	11,059	81	1,434	...	85,202	1,681	11,338	...	...	...	...	...	13,019
...		
6,154	...	...	3,339	14,984	17,522	1,198	...	...	...	24,871	...	3,164	...	...	...	...	...	3,166
6,037	...	...	2,941	8,154	11,075	967	...	504	...	18,633	...	3,921	...	...	...	...	...	3,921
6,938	...	...	1,310	6,754	8,071	1,079	...	168	...	16,266	...	1,077	96	96	...	...	...	1,123
3,975	...	...	1,213	...	1,292	8,663	...	841	...	14,811	...	900	...	...	...	...	...	900
23,094	...	...	8,790	29,172	37,962	11,907	...	1,611	...	74,574	...	9,014	...	96	96	...	...	9,110
...		
9,464	...	...	2,123	372	2,415	3,884	...	20,434	...	36,327	302	...	...	112	112	...	...	414
3,772	...	...	2,010	113	2,123	2,534	...	5,315	...	17,795	...	1,115	...	...	...	...	...	1,115
8,904	515	...	946	12,584	14,045	3,064	...	335	...	20,919	932	818	...	...	...	...	...	1,750
22,140	515	...	8,079	13,019	18,613	10,086	...	26,104	...	76,943	1,234	1,933	...	112	112	...	...	3,279
...		
5,495	...	...	324	...	324	16,319	...	2	...	22,170	...	...	...	150	150	...	...	150
6,697	...	...	414	...	414	14,758	...	291	...	26,150	451	105	...	...	...	...	...	556
8,585	...	...	3,374	...	3,374	14,582	...	2,417	6	28,934	...	513	...	...	...	...	...	513
2,011	46	...	2,648	...	2,648	7,100	...	115	...	12,821	...	1,474	...	...	...	...	...	1,474
7,402	8,160	...	2,803	...	6,023	23,142	...	...	2	36,909	...	1,659	...	...	...	...	...	1,659
1,980	...	...	943	...	943	2,293	...	3,708	...	8,023	...	...	...	...	...	...	...	...
33,080	3,408	...	10,566	...	13,774	82,564	...	6,531	8	1,35,907	451	3,651	...	150	150	...	...	4,252
...		
7,146	...	...	3,339	23,127	20,460	13,738	...	837	...	48,287	...	1,371	...	...	...	...	...	1,371
3,909	...	...	2,447	15,131	17,578	6,180	...	1,746	...	29,473	...	1,000	...	...	...	...	...	1,000
3,050	...	...	1,579	9,219	10,794	3,563	...	173	206	17,374	...	1,352	...	...	...	...	...	1,352
11,503	...	...	4,790	27,070	32,400	8,079	...	...	...	52,042	...	912	...	...	...	...	...	912
4,168	...	...	3,069	13,342	16,411	15,047	...	1,200	483	37,311	...	...	...	...	...	...	...	...
2,752	...	...	1,597	8,406	10,403	4,911	...	1,129	...	19,285	...	...	...	...	...	...	...	...
32,588	...	...	10,821	97,395	1,14,206	52,118	...	5,185	270	2,04,376	...	4,635	...	...	...	...	...	4,635
...		
10,478	...	...	...	...	...	30,721	...	130	...	41,320	...	...	...	...	...	...	...	...
5,630	...	...	1,452	...	1,452	6,725	...	13,246	...	27,284	...	225	...	...	...	...	...	225
10,202	1,511	...	2,311	16,541	20,533	8,120	...	240	...	38,935	...	2,205	...	...	...	...	...	2,205
9,771	...	...	2,019	19,777	21,791	8,049	50	...	...	31,606	1,500	...	...	...	...	...	...	1,500
30,131	1,501	...	5,972	30,308	43,781	51,615	50	13,655	...	1,45,233	1,500	2,430	...	...	...	...	...	3,930
...		
3,003	...	...	3,104	13,977	17,081	382	...	...	...	20,466	...	2,916	...	1,097	1,097	...	...	4,615
8,385	...	...	2,542	13,299	15,841	1,717	...	645	90	26,547	...	4,352	70	...	79	...	...	4,431
4,847	...	...	3,190	5,754	8,944	1,270	...	651	...	15,712	...	1,479	...	1,662	1,662	...	...	3,141
6,023	...	...	1,003	6,274	7,281	1,161	...	1,473	...	15,938	...	27	...	...	...	...	...	27
4,553	...	...	877	7,613	8,490	383	...	203	...	13,029	...	...	...	...	...	...	...	...
7,175	...	...	3,030	...	3,030	9,511	308	1,250	...	21,844	100	4,798	...	308	308	...	...	5,206
3,584	483	...	2,170	9,179	11,772	681	...	361	...	16,643	...	...	...	...	...	...	...	...
37,714	423	...	15,925	56,100	73,444	15,105	308	4,653	99	1,30,317	100	13,674	70	3,667	3,746	...	...	17,420
...		
12,643	...	...	1,594	17,042	19,033	8,889	...	41	...	40,209	...	...	...	...	...	130	...	130
5,231	...	...	1,803	13,249	15,151	9,718	...	503	...	30,605	...	417	...	...	...	...	...	417
4,597	...	...	1,532	17,143	18,695	8,827	...	508	2	33,559	...	2,003	...	...	...	...	...	2,003
3,673	...	...	993	12,888	13,882	6,700	...	1,264	...	35,479	...	324	...	...	...	...	...	324
3,553	...	...	...	...	...	4,776	...	10,972	...	10,311	...	...	...	...	...	...	...	...
29,527	...	...	6,042	60,332	66,364	33,970	...	13,350	2	1,40,213	...	2,744	...	...	...	130	...	2,874
2,34,432	7,323	...	74,148	3,48,138	4,39,008	2,74,424	403	72,504	348	10,01,855	4,960	49,319	70	4,023	4,104	130	...	58,519		

WAKES.

Statement showing the details of the works undertaken for the improvement

DISTRICT BOARD.	IMPROVEMENT OF WATER-SUPPLY.									IMPROVEMENT OF INCLUDING VEGG	
	New tanks dug.		New wells sunk.		Existing sources of supply repaired or otherwise improved.		Watchmen employed to guard sources of drinking water-supply.		Total expenditure.	Village site improvements, i.e., laying out streets, drains, &c.	
	Number of works.	Cost.	Number of works.	Cost.	Number and description of works.	Cost.	Sources and number of men employed.	Cost.		Number of villages.	Cost.
1	2	3	4	5	6	7	8	9	10	11	12
Noakhali	1	Rs. A. P. 3,409 0 0	16	Rs. A. P. (a) 2,733 0 0	Rajaghee tank at Fenny. Harishpore tank at Sundip ...	Rs. A. P. 3,704 0 0 402 0 0 4,106 0 0	.....	.....	Rs. A. P. 10,374 0 0	.....	Rs. A. P.
Monghyr ... ..	...	...	14	3,379 0 0	.....(b)	740 0 0	.....	.....	4,128 0 0	.....	.....
Bhagulpore ... ..	...	.....	26	705 0 0	6 wells	48 0 0	.....	.....	763 0 0	.....	.....
Purneah ... ..	...	.....	...	.....	.....(c)	79 0 0	.....	.....	79 0 0	.....	.....
Maldah ... ..	...	.....	...	.....	.....	.....	.....	.....	.....	.....	.....
Cuttack	3	299 6 6	6	837 13 5	.....	.....	.....	.....	1,237 3 11	.....	.....
Rajahmundry ... ..	...	.....	1	16 0 0	.....	.....	.....	.....	16 0 0	.....	.....
Pudna	3	1,462 0 0	28	1,033 0 0	.....	.....	.....	.....	2,465 0 0	.....	.....
Dinapore ... ..	...	.....	...	.....	.....	.....	.....	.....	.....	.....	.....
Wardwan (d) ... ..	...	.....	...	...	.....	...	.....	.....	...	.....	...
Bankoora ... ..	...	.....	3	70 0 0	.....	...	.....	.....	70 0 0	.....	...
Midnapore ... ..	...	.....	...	.....	Two old wells repaired and five old tanks re-excavated.	1,015 0 0	.....	.....	1,015 0 0	.....	.....
Dacca ... ..	...	.....	...	.....	.....	.....	.....	.....	.....	.....	.....
Furreedpore	6	1,146 12 9	...	.....	5 (re-excavation of old tanks).	1,411 6 3	.....	.....	2,558 3 0	.....	.....
Backergunge	A B(e) C(e) D	779 14 3 450 0 0 390 0 0 135 6 10	3	380 14 0	1	375 0 0	.....	.....	2,511 3 1	.....	.....
Mymensingh	4	387 0 0	10	3,689 0 0	6	1,214 0 0	.....	.....	5,200 0 0	.....	.....
Patna ... ..	...	.....	7	1,019 0 0	4 wells	647 0 0	1	6	1,072 0 0	.....	.....
Gya ... ..	...	.....	7	2,850 7 1	.....	.....	.....	.....	2,850 7 1	.....	.....
Shahabad ... ..	...	.....	1	133 8 4	11 wells	934 9 0	.....	.....	1,068 1 4	.....	.....
Darbhanga ... ..	...	.....	...	.....	2 "	56 6 6	.....	.....	56 6 6	.....	.....
Baran ... ..	...	.....	...	.....	3 "	271 0 0	.....	.....	271 0 0	1	37
Khulna ... ..	...	.....	...	.....	1	253 (h)	.....	.....	253 0 0	.....	.....

No. IV.

of sanitation in the districts of Bengal during the year ending 31st March 1891.

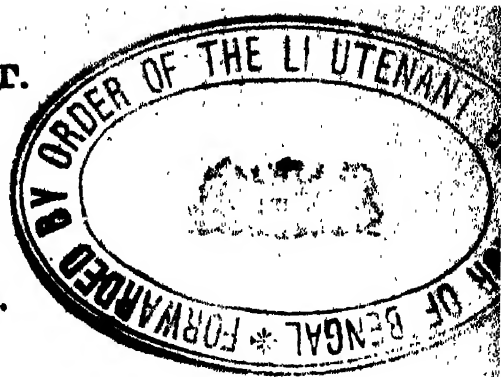
VILLAGE SITES, &C., REMOVAL OF RANK TATION.		CONSERVANCY OF TOWNS AND VILLAGES.					SANITARY ARRANGE- MENTS AT FAIRS AND FESTIVALS.		OTHER OBJECTS CALCULATED TO PROMOTE THE SAFETY, HEALTH, COMFORT, AND CONVENIENCE OF RURAL POPULATION.			REMARKS.
Removal of prickly pear and rank vegetation.		Total expenditure.	Names of towns and villages conserved.	Scavenging establishment.			Names of places conserved.	Cost.	Particulars.	Cost.		
Number of villages.	Cost.			Number of men and carts.	Cost.	Arrangements made for the superintendence of these establish- ments.						
13	14	15	16	17	18	19	20	21	22	23	24	
	Rs. A. P.	Rs. A. P.			Rs. A. P.			Rs. A. P.		Rs. A. P.	(a) Price of 10 tube wells and also cost of experiments with them. No well yet sunk per- manently.	
											(b) No account was kept as to the number of wells repaired.	
											(c) Number of wells not given.	
									Clearing snags from the Ma- hauuda and Kahudi ri- vers.	214 0 0		
Raigunge	18 8 0	210 5 0					Khetoor	150 0 0				
		202 7 0										
							I.—Kartick Baroni fair. II.—Nagalbund fair.	600 10 8 48 2 10 648 13 6			(d) Rupees 2,000 for re-excavating tanks, and Rs. 1,500 for sink- ing wells were advanced during the year, the com- pletion report and accounts whereof have not been received.	
											(e) In progress.	
							Phulwari	25 0 0			(f) Includes Rs. 173 spent for a tube well which un- fortunately proved a failure.	
					594 0 5				Medical relief	1,229 4 4	(g) No permanent establishment entertained, but work done by daily labour.	
		37 0 0					Sonepur, Sil- howri, Tha- way.	2,291 0 0			(h) No other water- work was repaired except the one in Bagirhat Jail.	

MUNICIPAL DEPARTMENT.

LOCAL SELF-GOVERNMENT.

Cloutie

~~BURDWAN~~, THE 25TH NOVEMBER 1890.



RESOLUTION.

Read—

The reports from the several Commissioners of Divisions on the working of District Boards during the year 1889-90.

Read again—

The Resolution on the working of District Boards in Bengal during the year 1888-89.

The present reports, which are prepared in accordance with the instructions issued in Government Circular No. 21, dated the 1st November 1889, furnish full information on the working of District Boards during the past year, and under separate orders copies have been liberally supplied to those whom they concern. They are a great improvement on the reports submitted in previous years, and in particular the report of Mr. Toynbee, the Officiating Commissioner of Burdwan, deserves commendation. The statistics which accompany them are given in forms recently prescribed by the Government of India, which were only circulated in July last, and it is largely due to the late arrival of these forms, and the difficulty of substituting them in so short a time for those already in use, that delay has occurred in the submission of the reports.

2. Form I appended to this Resolution contains particulars regarding the constitution of the District and Local Boards in Bengal, the number of meetings held by the Boards, and the average attendance at meetings. There were during the year 38 District Boards and 106 Local Boards; the area comprised within their jurisdiction was 109,391 square miles, and the total population, according to the census of 1881, was 57,185,307.

3. The total number of members of District Boards, including the Chairmen, was 797, of whom 460 were appointed by Government and 337 were elected. Of the total number of members, 243 were officials and 584 non-officials. The number of Europeans or Eurasians and natives of India respectively was 186 and 611. The average number of members of each District Board was 20.97. It was suggested, in paragraph 7 of the Resolution on the working of District Boards for 1888-89, that the number of members of the District Boards of Bhagulpore, Midnapore, Rungpore, and Sarun might be reduced, and the number of members of the Bhagulpore and Midnapore District Boards now consists of 30 and 24, while a proposal to reduce the number of members of the Rungpore District Board to 26 is under consideration. As in the previous year, the Magistrate of the District was in every instance re-appointed Chairman of the District Board on the expiry of his term of office, under section 24 of the Bengal Local Self-Government Act.

4. The total number of members of Local Boards was 1,203, of whom 768 were nominated by Government and 435 were elected. The elective system is in force in 58 Local Boards. Of the total number of members of Local Boards, 163 were officials and 1,040 non-officials. The number of Europeans or Eurasians and natives of India on the Boards was 97 and 1,106 respectively. The average number of members of each Local Board was 11.35. Midnapore (36) and Arrah (30) head the list in point of numbers, but it has been decided to reduce the numerical strength of these Boards on the expiry of the term of office of the existing incumbents.

5. The statements do not in all cases furnish the professional occupation of the members of Boards. This is, however, a very important point, and instructions will separately issue calling for information under this head in future years as well for District and Local Boards as for Municipal Committees. It was found, on occasion of the first elections in 1887,

that the proportion of zemindars elected to the District Boards was about 36 per cent., of pleaders 26·4 per cent., and of Government servants 17·7 per cent., and it is not likely that the proportion has materially changed. Generally speaking the members of District and Local Boards consist of zemindars and talookdars, pleaders and Government servants, with a somewhat larger proportion of medical practitioners and mooktears in the case of Local Boards, and in districts where they are to be found, indigo and tea planters, railway employes and managers of European firms always enjoy a fair share of representation.

6. The year under report witnessed the second general election of members of District and Local Boards which had completed their three years' term of existence, and the elections were on the whole successfully conducted. The following are the remarks recorded by the Divisional Commissioners on the subject.

The Commissioner of Burdwan writes :—

"The second general elections took place during the year under report and new Boards were formed before its close in every district except Midnapore, where the number of members was reduced and the issue of the necessary revised Government notifications took up much time. The elections were, as a rule, successfully conducted, and, with a very few exceptions, fairly suitable and representative members were elected. The pleader element was, perhaps, considering the amount of landed property they possess, disproportionately successful. The educated classes took considerable interest in the elections, but in no case was any general public interest or enthusiasm evoked.

"The elections only failed in one thannah of Burdwan, three of Hooghly, and in one of Beerbhoom. The failures were due in one case to the absence of voters, and in the three others to the absence of timely nominations * * * * *

"The inhabitants of thannahs remote from the head-quarters of districts appear to take more interest in the election of representatives than the urban and semi-urban population."

The Commissioner of the Presidency Division writes :—

"The second general elections took place during the year under report, and new Local Boards were formed in every district before the close of the year. The new District Boards, however, were not constituted till after the close of the year. The elections were on the whole successfully conducted, and, with a few exceptions, fairly suitable and representative members were elected.

"In Jessore and Khulna there was no failure of election in any of the thannahs. In the 24-Pergunnahs there were no elections held in thannah Canning (Sudder) or Harwa (Bussirhat), and out of two and four members for election in thannahs Hasnabad and Dum-Dum respectively, only one was elected for each thannah. In Nuddea the elections failed in thannah Chapra in the Sudder, as 10 per cent. of the registered voters were not present, and in thannahs Gangni and Tehatta in the Meherpore sub-division, as the electors failed to nominate candidates under Rules 28 and 29. In Moorshedabad there were no elections in thannahs Sujagunge, Gorabazar, Doulatabad, Nowada, and Barna in the Sudder sub-division, Sagar-dighi, Assanpore, Manullabazar, and Shahnagur in the Lalbag sub-division, and Kandi and Khurgram in the Kandi sub-division, in consequence of the omission of the electors to nominate candidates beforehand under Rule 29. All these vacancies were therefore filled up by appointment under section 10 of the Local Self-Government Act."

The Commissioner of Rajshahye states :—

"A general election of members for the Local Boards took place in Rajshahye in December and in Pubna in September last.

"The Magistrate of Rajshahye, who was present at thannahs Puttea, Charchat, Beaulah, and Godagari, states that at each of these places the voters displayed the greatest interest in the proceedings. A Deputy Magistrate was present at Bagmara, and he reports that the voters were animated by the greatest enthusiasm in securing the election of their candidates. The Sub-divisional Officer of Nowgong and the Sub-Deputy Collector of that place, who were present at the thannahs of Nowgong Local Board, state that the voters elected the members with shouts of acclamation and manifestation of the greatest delight.

"The Chairman of the Pubna District Board writes that the dates for the elections having fallen at a season when the flood was at its highest (and the floods of the year were higher than any within recent years), the attendance of the voters was not so large as it would have otherwise been.

"On the whole it appears that a very fair amount of interest was taken in the elections.

The Commissioner of Dacca remarks—

"The second general election of the members of the several Local Boards in the districts of Dacca and Furreedpore was held in the latter part of September 1889.

"It is satisfactory to note that in no case did the elections fail owing to the non-attendance of a sufficient number of voters. In Dacca it is reported that the electors generally displayed considerable interest in the proceedings, and that in several thannahs the excitement was great and the elections were warmly contested. In Furreedpore the paucity of attendance at the

polling stations, specially in those of Bhanga, Baliakandi, Palong, and Kotalipara, is attributed to the unusually heavy floods of last year which prevented many voters from attending."

The Commissioner of Patna writes—

"The Patna District Board completed its three years' term in September 1889; and although arrangements for its reconstitution were commenced early, the new Board, which consists of 24 members, composed of the official and non-official Europeans and Natives in the same proportion as its predecessor, did not assemble till 10th March. The Local Board elections which were held in the Patna District were fairly successful. Out of 28, the total number of members to be elected, 23 were elected, leaving only 5 to be appointed by Government."

7. Taken together, the total number of meetings held by District Boards was 448, giving an average of 11·70 meetings for each Board. The greatest number of meetings was held in Dinagepore (18), Tipperah (18), Sarun (18), Burdwan (17), Gya (17), Furreedpore (16), and Durbhunga (16), while the least number was held in Hooghly (8), Mymensingh (8), Mozufferpore (8), Chumparun (8), Nuddea (7), Moorshedabad (7), Julpigoree (7), and Jessore (6). Except in the case of Hooghly and Mymensingh, no reason is assigned for the small number of meetings: In regard to Hooghly it is said that, "on the introduction of local self-government three years ago, the members had to meet oftener to consider many important questions of principle which presented themselves for solution, but that matters have since settled into a groove and that fewer meetings had therefore to be called during the year under report than during the two preceding years." In Mymensingh it is stated that "the attention of the Chairman and the other members was devoted more to the execution of the heavy amount of real work done during the year than to taking part in the discussions in the meetings." The Lieutenant-Governor cannot accept either of these reasons as satisfactory, and invites attention to the following remarks recorded by the Commissioner of Burdwan, which are entirely in accordance with the views of Government on this subject:—

"It is difficult to believe that all the business of the various departments now under the control of the District and Local Boards can be transacted in less than 12 meetings during the year. Much of the routine work is no doubt done by the Chairman and Vice-Chairman by the express or implied consent of the Boards; much, too, depends on the individuality of these two officers. But, all things considered, one meeting every month ought to be the minimum number consistently with an intelligent interest in their work on the part of the members. There is, I fear, considerable general truth in the remark made by the Chairman of the Ranee-gunge Local Board to the effect that, unless matters come before the Board in which the members are directly and personally interested, it is hopeless to expect them to attend regularly. A self-denying public spirit is one of the elements requisite to make local self-government a success in this country."

8. The average attendance at meetings of District Boards was 8·98, the average percentage of attendance being 42·82. The attendance was best in Howrah and Tipperah, amounting to 65 and 62·7 respectively, and worst in Cuttack, where it was only 19·8. In the last-named district six meetings were adjourned for want of a quorum out of 12 convened.

9. The total number of meetings held by all the Local Boards was 788, the average for each being 7·43. Only 8 of the Local Boards held more than 12 meetings, the highest number attained being 15 in Bhubooah. Six of the Boards held 12 meetings, and the rest less than 12 meetings. The Howrah Local Board held only two meetings, while the Local Boards of Beaulah, Nowgong, and Nattore met only once during the year. For all practical purposes, therefore, these Boards did not exist. The average attendance at meetings of Local Boards was 5·69, and the average percentage of attendance was 50·13.

10. In most districts Local Boards have been entrusted with the administration of the grants for village roads, pounds, ferries, and primary education. In some instances powers relating to water-supply, the grant of rewards for the destruction of noxious animals, and the management and supervision of grant-in-aid and Boards' middle English schools have also been delegated to them.

11. No Union Committees have yet been appointed, but a scheme for their gradual establishment has been submitted to the Government of India, and is still under consideration.

12. The following statement, which is abstracted from Forms II and III appended to this Resolution, shows the principal items of income and expenditure of District Boards during the year under review :—

INCOME.			EXPENDITURE.		
		Rs.			Rs.
I. Land Revenue	...	15,945	1. Refunds	...	13,601
VI. Provincial rates	...	34,32,574	18. Administration	...	2,58,538
XII. Interest	...	609	20. Pounds	...	23,589
XVII. Pounds	...	3,94,594	22. Education	...	10,04,140
XIX. Education	...	30,561	24. Medical	...	42,546
XX. Medical	...	7,625	26. Scientific and other minor departments	...	5,219
XXI. Scientific and other minor departments	...	1,618	29. Superannuation allowances and pensions	...	1,209
XXV. Miscellaneous	...	1,39,874	30. Stationery and printing	...	48,057
XXXII. Ferries, &c.	...	3,28,314	32. Miscellaneous	...	43,365
Contributions	...	11,02,398	33. Famine relief	...	2,59,967
Debt	...	8,19,261	43. Minor works and navigation	...	4,379
Total	...	62,73,403	45. Civil works	...	38,42,381
			Debt	...	6,25,260
			Total	...	61,72,240

The names of the above headings are taken from the forms prescribed by the Government of India which are appended to this Resolution, with the exception that the words "Pounds" and "Ferries" are substituted for "Police" and "Civil Works" under Income, and the word "Pounds" for "Police" on the Expenditure side of the accounts. These changes have been made because it should be clearly understood that the Police have no concern with, and have no responsibility for, the administration of pounds, which are entirely under District Boards; while the heading "Civil Works" would be misleading when the item concerned almost exclusively relates to ferry receipts. It should be explained also that though the name of the heading "Provincial Rates" has not been altered, the income shown under this head is derived from a "local rate" or cess which is entirely appropriated and spent within the district where it is realised, and that the Road cess is not a provincial rate in the sense in which the Public Works Cess, which is a provincial asset, may be properly so described.

13. The year 1888-89 closed with a credit balance of Rs. 18,28,843 (corrected figures): at the close of the year 1889-90 this balance was increased to Rs. 19,30,006.

14. Of the total income under this head Rs. 9,365 represent canal tolls realized in Chittagong and the balance sale proceeds of trees, grass, &c. Compared with the previous year, the Chittagong canal revenue shows a falling off to the extent of Rs. 2,213.

15. The entire amount, Rs. 34,32,574, under this head represents the balance of the receipts of the District Road Cess which is credited to District Boards after deducting the cost of collection and revaluation. Compared with the previous year, there was an increase of Rs. 78,704 in the income derived from this source, and this item may be expected to increase slowly but surely in consequence of the revaluations which from time to time are effected in all districts. The largest increase during the past year was in Burdwan and Gya, from Rs. 1,02,826 and Rs. 1,76,014 in 1888-89 to Rs. 1,36,865 and Rs. 1,97,198 respectively.

16. The total receipts from pounds under the Cattle Trespass Act, amounting to Rs. 3,94,594 only, show a net decrease of Rs. 37,321 as compared with the collections of 1888-89, and a decrease of Rs. 25,559 as compared with the estimate (Rs. 4,20,153) on which the Provincial adjustments with District Boards were based. The decrease is, however, more apparent than real, and is mainly due to a change in the system of accounts. Under recent orders of Government, the security advances, amounting to one quarter's demand, taken from the pound farmers at the time of settlement in March 1890, were credited to the suspense head of

accounts, "Deposits," pending adjustment by transfer from "Deposits" to "Pound rents," whereas in previous years such advances were directly credited to "Pound rents."

It is useless therefore to institute any comparison between the realizations during the past and previous years. The estimate for the current year amounts to Rs. 4,42,441, and there seems no reason to suppose that there is any real falling off in pound receipts. In reply to the observation which was made in last year's Resolution that "if Boards are careful to see that security advances are properly taken, and farmers are not permitted to hold on when default occurs, there should be no arrears," it is pointed out by more than one District Board that some farmers, after retaining their pounds during the profitable months of the year, purposely default when the season is over, and that as they have made their profit they are willing to forfeit their security, and that therefore great difficulty is found in settling the pounds for the remainder of the year. This is no doubt a real difficulty, but a remedy appears to lie in the suggestion which is put forward by the Commissioner of the Presidency Division that the payment of pound rents should be fixed not in equal instalments, but according to the different seasons at which crops are liable to damage from cattle trespass. There is a difficulty also in arranging for the proper inspection of pounds. The practice of placing them under the inspection of Educational officers has been definitely forbidden by Government as tending to interfere with the proper inspection of schools. It is observed that in the Shahabad district the District Board have, with the sanction of the Magistrate, introduced a system of inspection of pounds by the Sub-Inspectors of Police. This is no doubt an important duty of the police, who are bound, under the rules in force, to inspect pounds, to see that food and water are properly supplied, to check the accounts and especially to use their utmost endeavours to prevent the dangers of extortion and fraudulent pounding of cattle. But this function is exercised by the police under the orders of the District Superintendent and Magistrate. The police are entirely independent of, and do not act under the authority of, local bodies. What is needed in the interest of District Boards is the systematic inspection of pounds by some responsible officer on their own behalf. It has lately been observed by the Lieutenant-Governor in this connection that such an inspection ought easily to be arranged without additional expense, and that it should result in an expansion of revenue, "for by an examination of the counterfoils, the inspecting officer could readily ascertain from what distance cattle are usually brought to the pounds, and consequently what room there is for the establishment of new pounds, and he could probably also form a shrewd guess whether the rent realized for the pound was a fair one or not." The management of pounds, in regard to which local bodies have now been vested with ample powers, is a good test of the efficiency of the executive administration of District Boards, and it is therefore specially commended by the Lieutenant-Governor to their attention.

17. The receipts under Education declined from Rs. 33,996 in 1888-89 to Rs. 30,561 in the year under review. The falling off was chiefly in the districts of Chittagong and Monghyr. In Chittagong the figures show a refund of Rs. 230 on account of excess credits in the preceding year. Taking each item of the receipts separately, there was an increase of Rs. 1,610 in "School fees" and of Rs. 327 in "Contributions," and a decrease of Rs. 5,204 under the head of "Miscellaneous."

Medical.

18. The total income under this head fell from Rs. 10,875 in 1888-89 to Rs. 7,625 in 1889-90.

19. Of the several items which constitute the income under "Civil works," ferry receipts, amounting to Rs. 2,84,164, alone call for notice. Compared with the previous year, there

Ferries.

was a falling off of Rs. 1,29,706, but the decrease, like that in the case of pounds, is more fictitious than real. In Nuddea there is a nominal decrease from Rs. 10,834 to Rs. 2,460 in consequence of several ferries having been transferred from the Boards' management to Government. In Bogra there is a decrease from Rs. 9,370 to Rs. 1,410, due principally to the erroneous credit in the previous year of the receipts from Government ferries. A similar reason explains the decrease in Chittagong from Rs. 22,069 to Rs. 10,551, in Patna

from Rs. 21,347 to Rs. 14,154, and in Maldah from Rs. 26,121 to Rs. 963. In Shahabad the receipts decreased from Rs. 15,319 to Rs. 3,929; but as Rs. 19,994 were refunded to Government on account of erroneous credit, a loss of Rs. 16,065 is shown under this head, and is due to a great extent to a change in the system in accounts under which advances which were formerly credited direct are now kept under the head of "Deposits." The amount refunded to Government should properly have been shown under the head of "Refunds." In Mozufferpore there is a decrease of Rs. 6,905 as compared with the preceding year, and also a decrease of Rs. 3,802 as compared with the budget estimate. The first-named decrease is due to the rent for the year 1887-88 originally collected by the Magistrate being transferred to the District Fund in 1888-89, which thus unduly swelled the receipts for that year. The falling off from the estimates is attributed to the "bad state of the ferries made over to the District Board and to short collection of rent owing to the falling off of the grain traffic consequent on the failure of the rice crop in the district during the year 1888-89." The marked decrease in Sarun from Rs. 27,721 to Rs. 4,966 is due to adjustment of accounts. There was a large increase in ferry receipts for the previous year, 1888-89, owing to the orders transferring the ferry receipts not having been communicated until after the close of the year 1887-88. The figures therefore showed the receipts of two years in one. In addition to this, the earnest-money for 1889-90 was included in that year's receipts. Of the districts which show an increase, it is necessary only to explain that the considerable increase in Julpigoree, amounting to Rs. 6,884, is due to the fact that all the ferries in this district have now been transferred by Government to the District Board.

Generally speaking, the Lieutenant-Governor considers that the management of ferries by District Boards has not been unsatisfactory. It is impossible to contend against adverse circumstances such as occurred in Bhagulpore, for instance, where the ferry receipts have fallen off, "owing to the extension of the Tirhoot State Railway much of the traffic to and from North Bhagulpore, formerly carried by the district ferries, being now conveyed across the Ganges by the railway steamers." But in all districts where the approaches to the ferries are kept in good order, and the boats employed in the conveyance of passengers and goods are well looked after, it may be expected that facilities for travelling will be improved, and a gradual increase in income be obtained. When grants were made to District Boards to establish equilibrium between receipts and charges, ferry receipts, amounting to Rs. 2,96,076 per annum, were made over by Government to the Boards; and although no proper comparison can be instituted between this amount and the actual receipts of the past year, there seems no reason to doubt that there has upon the whole been a perceptible improvement in income. The estimate of local officers for the current year amounts to Rs. 3,55,000.

20. The total amount contributed from Provincial funds to District Boards during the year was Rs. 10,98,148, or Rs. 4,37,799 in excess of the previous year, a result which is chiefly due to late adjustments, the Government grants in many cases for two years, and in some instances for three years, having been drawn by the Boards in the year under report. Special orders have lately been passed to avoid the recurrence of such confusion, and the Accountant-General has been instructed to take action on his own authority to place the fixed annual grants at the disposal of each District Board at the beginning of the financial year. The fixed annual grant made by Government to establish equilibrium between the receipts and charges transferred to the management of District Boards, including charges for stationery and forms, but excluding all other special grants, amounts to Rs. 4,14,915. In addition to this a contract grant was made to District Boards, amounting in the past year to Rs. 2,22,924, for the maintenance of Provincial roads, which, under section 74 of the Act, have been transferred to their charge, and grants of Rs. 1,36,728 and Rs. 37,108 respectively were made to the District Boards of Durbhunga and Mozufferpore for expenditure on relief works.

21. The entire amount under this head represents "Deposits and advances." Deposits are sums paid by farmers of pounds and ferries as security for payment of revenue, while advances are sums advanced by the Boards for the execution of works, which

are recovered by adjustment of accounts as the works proceed. In some instances security deposits have been taken from contractors for public works the estimated cost of which was less than Rs. 2,000. Compared with the previous year, there was an increase of Rs. 3,80,539 under both, Deposits and Advances. This is chiefly due to the security deposits taken from the farmers of pounds and ferries being credited under this head for the year under report, whereas they were in the previous year credited as pound and ferry collections.

22. The cost of general administration has increased from Rs. 2,46,732 in 1888-89 to Rs. 2,58,533 in the year under report.

Administration.

Various reasons have been assigned for the increase, but the chief causes appear to be the transfer of the charges on account of the travelling allowance of members of District Boards from "Miscellaneous" to "Administration" and the increase in the percentage cost of audit and treasury establishments. Considerable sums were also expended during the year in the purchase of furniture for offices of District Boards.

23. With the sanction of the Government of India, rules have been laid down declaring the general principles regulating

Pensions of Local Fund employes.

the grant of pensions to employes under local bodies. District Boards are required to pay contribution to pension in case of all pensionable Government officers transferred to their service, and liability for payment of these pensions will then be borne by Government. Special rules have been made applicable to cess establishments entertained by Collectors and sanctioned by the Board of Revenue. It is left for the Boards to make rules which must be sanctioned by the Lieutenant-Governor under section 35 of the Act for employes whose whole service has been under them, and draft model rules have been circulated by Government for the convenience and guidance of Boards in such cases. The Lieutenant-Governor is glad to learn that the promulgation of these rules, which have been long under consideration, has been gratefully acknowledged by the employes on Boards' establishments.

24. The charges on account of cattle-pounds show an increase of Rs. 4,906, which is attributed to the change in the system of

Pounds.

accounts, the pay of pound clerks being now charged to "Police" or "Pounds" instead of to "Administration" as in previous years.

25. Compared with the figures of the previous year, the total expenditure under "Education" shows a decrease of Rs. 26,669.

Education.

Of the total amount expended, Rs. 1,93,847 represent the cost of inspection, Rs. 2,130, Rs. 72,470, and Rs. 4,06,214 the expenditure on training and special schools, middle schools, and primary schools, respectively, Rs. 2,69,117 the amount of grants-in-aid, Rs. 704 scholarships, and Rs. 59,658 miscellaneous charges. The reports furnished by the Commissioners do not all contain the same information. It is impossible, therefore, to show the statistics regarding schools and scholars in a tabular form. The Lieutenant-Governor, however, notices with satisfaction that the number of primary schools and the expenditure generally on primary education increased during the year. In some districts, notably Midnapore, Howrah, the 24-Per-gunnahs, and Moorshedabad, there was a falling off owing to scarcity and floods, but this was more than counterbalanced by the increase in other districts. The number of middle schools slightly declined owing in a great measure to the withdrawal of the grants which had been improperly made in some cases from the allotment for primary education.

26. The Lieutenant-Governor considers it desirable to reproduce in this Resolution the remarks he has already recorded on the educational administration of District Boards when reviewing the annual report of the Director of Public Instruction for the year as follows:—

The educational functions delegated to the District Boards constituted under Act III of 1885 include the management of Government primary and middle schools, the distribution of the grant-in-aid allotment for middle schools under private management, the administration of the primary grant, the conduct of the annual examinations of primary schools for rewards, and the award of lower primary scholarships. The Boards are also authorized to establish and maintain, with the sanction of Government, schools of technical instruction, and some have already taken up this question with interest and energy. The Technical Institute, for example, established by the District Board of Rungpore, has attained considerable success. With the object of defining more clearly the functions of the Boards and their relations to the officers

District Boards as controlling agencies.

of the Department, revised educational rules under the Act were under consideration and public criticism during 1889-80, and finally promulgated by Government on the 18th April last. Experience has already shown the new rules to be greatly superior to the old. They give somewhat larger powers to the District Boards than they had previously enjoyed, while any departure from the existing system, in regard to the administration of funds or the control of schools, is made conditional on the sanction of Government. The power of the Inspector and his position as a controlling officer are more clearly defined. In accordance with the views of Government, Deputy Inspectors of Schools have in nearly every district been appointed ex-officio members, not only of the District Boards, but also of the Education Committees to which these bodies have generally delegated their ordinary executive duties. The advantages of this plan are already apparent, co-operation and efficiency having often taken the place of friction and mismanagement. The Lieutenant-Governor has again the pleasure of observing that the relations between the Boards and the Deputy Inspectors in the majority of districts are eminently satisfactory. Government must look to the good offices of the authorities in the Burdwan and Orissa Divisions, in which differences have arisen, to put things straight as soon as possible. On the other hand, there are indications that in some places the education work of the District Boards has been allowed to lapse too much into the hands of the Chairman or Vice-Chairman in his executive capacity. While the Lieutenant-Governor allows that there is some force in the excuse that it is ordinarily not easy to arouse any enthusiasm for educational work, except on such occasions as present opportunities for the exercise of patronage, he desires that the District Boards, through their Education Committees, may be fully consulted in all matters of principle and importance, and that their functions may not be over-ridden by the executive officers. The Director has, in a very proper spirit, as a friendly critic drawn attention to some shortcomings in the work of certain District Boards. It is through no fault on their part that their educational operations have in some cases been hampered for want of funds, the income from ferries and pounds not having kept pace with their educational requirements. But they must be held responsible for such matters as great delay in the despatch of business, especially in disposing of reward bills and in making up examination results, irregularities in the method of accounting for public money, misapplication of the primary grant, or failure to spend fully the allotments for primary education. These are matters which the District Boards are quite capable of correcting for themselves. It is not a matter for surprise that their control and management of middle schools of various classes is less efficient than when the work was performed by high officers of the Education Department. Sir Alfred Croft rightly observes that this decline in efficiency is part of the necessary price paid for Local Self-Government. The policy of entrusting District Boards with certain educational work, in which the Department has given them its steady support, has been deliberately adopted for reasons which have often been stated, and improvement can only be obtained by perseverance. The transfer of large educational powers to Local, as distinguished from District, Boards appears to have been prematurely attempted in some places.

27. The following information regarding special schools is furnished.

Special schools.

In Hooghly there are 56 Sanskrit toles with 268 students. In Bankoora mention is made of six advanced Arabic or Persian schools with 102 and of 33 Sanskrit toles with 331 pupils. In Rungpore the Bayley Technical School is maintained by the District Board. In Backergunge it is in contemplation to start a technical school for teaching carpentry, &c., at the head-quarters of the district. The Board have also voted two scholarships of Rs. 10 each, tenable in the Seebpore Engineering College. In Mymensing, one of the zemindars is said to have offered Rs. 10,000 for opening a technical school in addition to an annual contribution to be made for its maintenance by the District Board, and the matter is under consideration. The Tipperah Board has founded two scholarships of Rs. 15 each, tenable at the technical branch of the Seebpore Engineering College, and these have been awarded to two natives of the district now pursuing their studies in that college on their contracting to serve under the District Board after the completion of their college career. The Chairman further reports that an attempt is being made to establish an artizan school in Comillah under the auspices of the District Board. The Noakholly Board have offered a scholarship of Rs. 10 at the same college, tenable for five years, but apparently no applications have been made for it. It is satisfactory to see from these reports that District Boards have begun to recognise the desirability of encouraging technical education.

28. The question of providing means for the encouragement of female medical education continued to receive the attention of District Boards. The medical scholarship of

Female Medical Education.

Rs. 10 a month offered by the Midnapore District Board was awarded to Sarat Kunari Mittra, a female student of the Campbell Medical School at Calcutta, and she has drawn the stipend since April

1889. The Superintendent of the School speaks favourably of the progress made by her. In Burdwan a sum of Rs. 20 per mensem was set apart for a similar scholarship, and in Bankoora the Board sanctioned the award of a scholarship of Rs. 8 to any female candidate of that district who would be willing to prosecute her studies in any medical school or college, but it appears that no one came forward to take advantage of these offers. The District Board of the 24-Pergunnahs have sanctioned the grant of scholarships of Rs. 5 each a month for two years to two female students of the Campbell Medical School—Srimati Kiron Sasi Mukherjea and Srimati Susila Debi—with effect from the 1st February 1890. Funds were provided by almost all the District Boards in the Rajshahye Division, but no advantage was taken of the opportunities offered. In Rungpore only a scholarship of Rs. 15 per month has been awarded to one Srimati Kailas Bashini Dasi, a student of the Calcutta Female Medical School, who has agreed to practise in the district when qualified. The only district in the Dacca Division where stipends or scholarships were sanctioned by the District Board is Backergunge, where two girls of Brahmo parentage were awarded scholarships of Rs. 10 a month each, tenable in the Campbell Medical School. The District Board, Mymensingh, has, with a view to encourage female medical education, created five appointments of trained nurses under the five Local Boards with a monthly salary or retaining fee of Rs. 25 each. Both Chittagong and Tipperah report that attempts were made to get female students to go to Calcutta for medical education, but no one would come forward. The offer made by the Tipperah Board was for two scholarships of Rs. 15 each, tenable at the Sealdah Campbell Medical School. The Chairman of Tipperah reports that subscriptions are being collected to form an endowment for the establishment of a lady doctor in Comillah, and it is hoped, if this is successful, that it will induce female students to qualify for service in this special branch. In Gya a system of stipends and scholarships for a supply of female native doctors and of trained nurses has been organized during the year, consisting of a midwife, four paid female apprentices, and one mehterani. The monthly expenditure on account of pay of this staff amounts to Rs. 49. The total amount of expenditure incurred during the year, including pay, contingencies, and cost of furniture, &c., was Rs. 1,514-1-9. For the encouragement of female medical candidates who attend the Cuttack Medical School the Cuttack District Board has contributed Rs. 100, to be paid as scholarship to the most deserving female student.

The Lieutenant-Governor has perused this record of the measures adopted by District Boards with much satisfaction, and although the results are not as encouraging as might have been expected, he trusts that the Boards will continue to persevere in this good work, and that the time will come when the fullest advantage will be taken of the opportunities offered to female medical students.

29. The total medical expenditure amounts to Rs. 42,546, and shows an increase of Rs. 16,771 compared with the previous year: The outlay on hospitals and dispensaries amounts to Rs. 30,430, and on sanitation to Rs. 8,756 only.

The following statement shows the number of dispensaries maintained by the District Boards and the expenditure incurred during the year:—

District Boards.	Names of dispensaries.	Cost of maintenance.	REMARKS.
Burdwan	Mankar	Rs. 472	Government gave a grant of Rs. 150 as half the pay of the Civil Hospital Assistant in charge. The Board also realised Rs. 206 as private subscriptions. For nine months only. The Board severed its connection with the dispensary on 1st January 1890.
Hooghly	Bundipore	390	
Jessore	Jhenidah	} 933	
	Magurah		
Khoolna	Bagirhat	542	
Dinapore	Thakurgaon	751	
	Dupchancha	480	
Bogra	Burigunge	474	
	Joypore	450	

District Boards.	Names of Dispensaries.	Cost of maintenance.	REMARKS.
		Rs.	
Tipperah	Chandpore	880	Includes the cost of repairing dispensary buildings and cost of vaccination. Established in 1889-90, but no expenditure incurred during the year.
	Jehanabad	616	
Gya	Aurangabad	1,044	
	Nowadah	536	
	Arwal	.....
	Mushruk	796	These figures do not tally with those entered in the annual return.
Sarun	Digwarah	643	
	Maharajgunge	1,061	
	Darowli	1,078	
	Banka	1,601	
	Mudehpura	670	
Bhagulpore	Soopool	546	
	Protabgunge	780	
	Shahpur	303	
Purneah	Basantpur	471	
Pooree	Khoorda	610	
Balasore	Bhuddruck	2,208	

Besides the above expenditure, many of the District Boards contributed towards the support of medical institutions which were not under their direct management, and in some instances money was spent in affording medical relief during epidemics. The Burdwan District Board paid Rs. 600 to the support of the municipal dispensary in the town of Burdwan and the Bankoora Board Rs. 1,000 for the maintenance of the dispensary at Bankoora. The Beerbhoom District Board expended Rs. 1,471 in maintaining the Soory Charitable Dispensary for the first ten months, and half the net cost for the remaining two months of the year. This Board also contributed Rs. 360 to the Rampur Hât Dispensary. The Midnapore District Board gave a total sum of Rs. 942 in aid of nine dispensaries in that district. The Nuddea District Board gave Rs. 100 in aid of the Krishnaghur Charitable Dispensary. The District Board of Rungpore gave a quarterly subsidy of Rs. 75 to each of the three dispensaries of Kurigram, Gaibanda, and Nelphamari in that district. The District Board of Pubna gave a contribution of Rs. 250 towards increasing the accommodation of the Serajgunge charitable dispensary. In Dacca the District Board made a grant of Rs. 60 to the dispensary at Manickgunge. In Backergunge a sum of Rs. 1,200 was paid to the Barisal Municipality for the maintenance of the charitable dispensary. In Mymensingh the payment of Rs. 60 per annum to the Nasirabad Municipality was continued during the year. The Tipperah District Board contributed Rs. 150 and Rs. 600 respectively to the Hajigunge and Comillah Dispensaries. The Chittagong Board has arranged to engage a lady doctor, in connection with the Chittagong Municipal Hospital, to attend all female patients free of charge. The Shahabad District Board gave Rs. 275 towards the support of the Nasirgunge Dispensary. The District Boards of Patna, Shahabad, and Sarun spent Rs. 4,723 on sanitation and medical relief. A monthly contribution of Rs. 130 and Rs. 50 was paid by the Monghyr District Board to the dispensaries situated at the head-quarters of the district and the sub-division of Beguserai. The Maldah District Board paid a subscription of Rs. 75 a month to a class IIIB dispensary opened in February last at Mathurapur by Mr. G. Hennessy.

30. Form IV appended to this Resolution contains particulars regarding sanitary works undertaken by District Boards during the year it is stated that in Jessore Rs. 10,000, in Burdwan Rs. 5,000, in the 24-Pergunnahs Rs. 2,000, and in Khulna Rs. 2,000 were allotted for the supply of pure drinking water, but that nothing was spent. The Chairman of the 24-Pergunnahs District Board observes:—

“The question of water-supply is involved in difficulty. The want of good water is felt all over the country, and applications for the excavation or re-excavation of tanks are made to the District Board from time to time, but the Board find it difficult to comply with such applications. The selection of a few solitary villages for such improvement would appear invidious and might excite discontent in parts of the district which were not selected. Moreover, if a tank were cleared or re-excavated, it would seldom be possible

to secure its preservation or to guard it effectively from all external impurities. A provision of Rs. 2,000 was made in the budget for the last three years, but the amount was not expended, as no scheme of water-supply could be devised which would admit of being carried out with such a small grant."

The explanation given in other districts is of a similar character. The total expenditure incurred under this head in the whole of Bengal was only Rs. 8,758 on account of sanitary arrangements at fairs, and in some places in the excavation of wells and tanks. The result is no doubt of a very unsatisfactory character; but as was pointed out in last year's Resolution without the appointment of local agencies specially entrusted with matters relating to village sanitation and empowered to raise the necessary funds, very little improvement can be expected in this direction. A special report in which this question has been fully discussed has been submitted to the Government of India, and the whole question is now under the consideration of that Government.

31. The expenditure under this head is necessarily of a fluctuating character. An additional charge incurred during the year was the cost on account of the general elections. In some districts this charge has been shown under "Administration," whereas it should have come under "Miscellaneous." The necessary transfers should be made when the accounts are audited and adjusted. The expenditure on account of staging bungalows and serais increased from Rs. 12,840 in 1888-89 to Rs. 14,615 in the year under report. There was also an increase of Rs. 116 in the amount of rewards granted for the destruction of wild animals. The district in which the largest amount of rewards was granted was Rungpore, where, it is said, the District Board paid Rs. 484 for the destruction of 15 tigers, 50 leopards, and 12 cubs.

32. The total expenditure shown under the head of famine relief amounts to Rs. 2,59,785, the greater part of which was incurred in the districts of Durbhunga (Rs. 1,69,065) and Mozufferpore (Rs. 74,289). The whole outlay was on public works.

With a view to the equitable adjustment of the contribution to be made by Government and the District Boards respectively towards the famine relief expenditure in the affected areas of the Patna Division, it was decided in August 1889 to divide the expenditure into three classes, viz.—

Class I.—Ordinary district works which the District Boards would in any ordinary year have carried out in the affected area, and for which therefore they made no claim on Government for reimbursement.

Class II.—District works undertaken by the Boards as measures of relief, and to be paid for by them.

Class III.—Other relief works, whether carried out by the District Boards or by Government, the cost of which the Districts Boards were unable to bear, and gratuitous relief.

This division recognised distinctly the principle which has been laid down, that the duty of providing relief in the way of work must fall in the first place on local funds before provincial funds can be applied, and that Government should come to the assistance of District Boards only when the expenditure is heavier than they can reasonably be expected to bear consistently with their duties in the non-affected areas the maintenance and repairs of the ordinary district communications and the pay of the permanent establishments.

Under section 99 of the Local Self-Government Act III (B.C.) of 1885, District Boards are empowered to incur expenditure on measures for the relief of famine within such financial limits as may be prescribed by the Commissioner of the Division concerned, and the Bengal Famine Code provides that in districts to which this section of the Act has been extended, relief operations should be governed by rules to be issued under section 138. The provisions of section 99 of the Act have now been extended to all the District Boards of the Province, and rules under section 138 have been prepared and issued for their guidance.

33. The expenditure under the head of "Civil works in charge of Public Works officers" increased by Rs. 2,66,678. It must be explained that the expression Public Works officer does not mean an officer in the Public Works Department of Government, and that the whole of the Civil works referred to were undertaken by Engineers in

the employment of District Boards. The form of accounts in order to show separately proper from that incurred on account of ferry establishments, contingencies and refunds, which are considered to be in charge of Civil officers, and amounted in the past year to Rs. 1,10,162. The following statement compares the Public Works expenditure for the past three years:—

YEAR.	Original works.	Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Drainage works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1887-88	10,72,715	16,04,900	5,20,594	20,225	4,534	.....	32,32,968
1888-89	11,15,614	17,88,953	5,27,598	27,115	6,261	.....	34,65,541
1889-90	11,71,943	19,43,732	5,57,345	32,893	20,960	5,347	37,32,219

Out of a total outlay of Rs. 37,32,219, no less than Rs. 2,22,924 was defrayed from grants paid to the District Boards from Provincial Revenues as a contract allowance for the maintenance of provincial roads, the charge of which has by arrangement been transferred from the Public Works Department of Government to local bodies. The remainder, or Rs. 35,09,295, represents the expenditure incurred from road cess funds. This amount during the past year was exceptionally large, as a considerable outlay was debited in several districts to Civil works which might more properly have been charged against Famine Relief. A sum of Rs. 10,785 in the Bhagulpore district, of Rs. 6,445 in the 24-Pergunnahs and of Rs. 2,000 in Purneah appears to have been so debited. But the line which separates these heads of account is too slight to render it necessary to order any adjustment. The Lieutenant-Governor regrets that the information furnished is insufficient to enable a comparative statement to be prepared showing the length of roads maintained by District Boards, metalled and unmetalled, and their cost per mile. Separate orders will issue on this point, prescribing a form of statement for adoption in future years.

In the districts marginally noted a considerable expenditure was incurred on original works. The most important of these was the construction of the new Tangail road from Phulbariah to Kalihati, 26 miles in length, on which the District Board of Mymensingh spent no less than Rs. 63,000. As a rule the expenditure on original works is largest in the Patna Division and smallest in the Presidency, where the most striking feature of the figures is the small proportion of funds spent on original works compared with that spent on maintenance and establishment. Repairs were of the usual character, and do not call for remarks. The Provincial roads transferred to the management of District Boards were on the whole maintained in good condition.

34. The total amount expended by District Boards (except Mozufferpore, for which no figures have been furnished) on the construction and repair of village roads during the year was Rs. 3,68,952. In the case of Burdwan it is explained that the whole of the grant remained unexpended because money had been misspent in past years, and it was therefore thought advisable to defer spending any money on village roads until a system of proper management and supervision could be devised. This explanation cannot, however, be accepted as satisfactory. The views of the Lieutenant-Governor on this subject were fully expressed in last year's Resolution. District Engineers have recently been authorised by an amended rule to look after the working of the road establishments employed under Local Boards; and although it is true that under a lax system the expenditure on village roads by Local Boards is liable to abuse, there ought to be no difficulty in checking any misuse of the funds allotted for this purpose if the roads are properly scheduled and subjected to professional scrutiny.

35. The railway feeder from Haripal to Bhanderbatti, a distance of about six miles in the district of Hooghly, was under construction during the year, and will, it is expected, be soon thrown open to traffic. Another feeder, about two miles in length, from the Grand Trunk Road to the railway station at Galsee, in the Burdwan district, was sanctioned, but owing to delay in land acquisition the work was not commenced.

In Nuddea a small feeder from the Majergram railway station to Majergram village was constructed during the year.

The important feeder road from Gaibanda in the Rungpore district to Hilli station, Northern Bengal State Railway, in the Dinagepore district, was improved by the District Boards of Dinagepore, Bogra, and Rungpore.

In Dacca a railway feeder road connecting the Sripore station with Goshinga, an important market on the Lakhya river, was continued, the outlay amounting to Rs. 2,488. Rajah Rajendra Narain Rai Bahadur, of Bhowal, has given free of cost as much of his land as is required for the road.

The Monghyr District Board undertook during the last year the metalling of the following railway feeder roads:—

- (1) Dhararah to Laheta Road, which forms a feeder of the East Indian Railway Station at Dhararah.
- (2) Beguserai to Garrah Road, which forms a feeder to the Tirhoot State Railway.
- (3) A portion of the Patna Road between Indupore and Burhea Railway Station, which will be a continuation of the Burhea feeder road.

In the district of Bhagulpore an important railway feeder was constructed to join the Rughoopur Station on the Tirhoot State Railway with Simrahi and Panchpararia near the Nepal frontier. The road from Madhepura to Rughoopur is being bridged, and this will bring the sub-divisional head-quarters within 25 miles of the Rughoopur Station.

37. Several proposals for the construction of tramways came under the consideration of District Boards during the year, but no work was actually undertaken. The Howrah-

Tramways.

Ampta and Howrah-Sheeakballa schemes which are intended to facilitate communication between the districts of Howrah and Hooghly, are now under consideration in the Public Works Department. The Dooars Tramway line, for which the Julpigoree District Board has guaranteed Rs. 4,000 annually until the scheme returns 6 per cent. profit, has been undertaken by Messrs. Octavius Steel and Company. Negotiations were opened by the District Board of Patna with certain engineering firms for the construction of a steam tramway on the line of road between Bukhtearpore and Behar. The construction of steam tramways on the Gaya-Nowada Road in the Gaya district and on the Ganges and Darjeeling Road between Purneah and Kissengunge are also under consideration.

39. In many districts expenditure is incurred in the maintenance of water communications as well as roads; but the small items on which money was spent are not of sufficient importance to enumerate in detail.

Water communications.

38. The following particulars are recorded regarding the services of steam river communications which were either subsidised or undertaken by District Boards during the year.

Steam river service.

The steamer service between Rampore Beaulah and Damukdea has been made a daily one, and the Rajshahye District Board increased the subsidy from Rs. 2,400 to Rs. 4,800 per year. A daily steamer service between Pubna and Kushtea was again established from the middle of June, the Pubna District Board paying a subsidy of Rs. 5,200 per year towards its maintenance. The steam ferry between Naraingunge and Munshigunge was taken over from the Traffic Department of the Eastern Bengal State Railway and managed by the District Board. The ferry was worked at a loss of Rs. 1,284, but it was of great benefit to the public. In Backergunge the daily steamer service between Barisal and Khulna was continued, and was of great advantage to the district throughout the year. The Board paid the usual subsidy of Rs. 500 per mensem, minus certain deductions for late arrivals.

The District Board of Noakholly pays a monthly subsidy of Rs. 200 for a bi-weekly steam service with Barrisal. The Tipperah Board has secured the establishment of a daily steamer service between Gouripura and Naraingunge *via* Satnal, a station on the Goalando-Naraingunge line. During three months of the year the want of water prevents the steamer proceeding further than Dandkundi, 32 miles by road from Comillah, but two boats are engaged at a monthly cost of Rs. 30 to run between Elliotgunge, 21 miles from Comillah, and the steamer station. A similar boat arrangement has been made at the same cost between Muradnagar and the steamer station. The Board pay a monthly subsidy of Rs. 200 to Messrs. Kilburn and Company for the steam service, and receive Rs. 100 from the Postal Department for the carriage of mails between Daudkandy and Satnal. The Board also subsidised a steam service at Rs. 225 a month between Chandpore and Chandipore, but the company which undertook the work closed it after a short trial, apparently finding it unprofitable.

The Chairman of the Maldah District Board writes :—

“Early in July through communication by water was established with Rajmehal, and a steamer ran to and fro on alternate days, the distance *via* the Kalindri being about 60 miles. This service was furnished by Baboo Nilmoney Chowdhuri. Later on in August the ferry steamer *Juck*, which had been put on the ferry at Rajmehal by the farmer, Baboo Seo Sahai Singh, was allowed to continue the crossing to Inaitpore and Sadullapore *via* the Bhagirathi, as the whole country was under water. Sadullapore is about five miles west of English Bazar, and the steamer ran in and out in one day. To Nilmoney Chowdhuri a subsidy of Rs. 400 a month was paid, but no payment was made to the ferry farmer for the trip to Sadullapore. The steamer between English Bazar and Rampore Beaulah made three trips in the week from August 1889 to March 1890, and also received a subsidy of Rs. 400 a month from 1st October 1889. At first Nilmoney Chowdhuri tried to run this line, but his steamers were too small, and ran so irregularly that no subsidy was granted. In October the India General Steam Navigation Company sent up a splendid steamer, called the *Pirih*, which ran till the river subsided in November. The service, however, was kept up till March by a smaller vessel, and a subsidy of Rs. 400 a month was granted. Since June this year a fine steamer, called the *Trout*, has been plying regularly on alternate days. She is timed on Saturdays to catch the mail boat from Beaulah to Sara, thus enabling Maldah passengers to reach Calcutta next morning.”

The Lieutenant-Governor has no doubt that the expenditure incurred by District Boards in establishing or subsidising a river steam service is most judicious and has greatly improved communications.

39. The average percentage of cost of establishment on the total outlay on public works during the year was 16·4. The highest percentage was in Chittagong and the lowest in Mymensingh, the figures being 28·4 and 9·1 respectively.

The establishments are reported to have worked satisfactorily during the year.

40. No loans were contracted during the year under report, but the Lieutenant-Governor has agreed to grant a loan of two lakhs to the District Board of Dinagepore and Rs. 25,000 to the Julpigoree Board for the construction of bridges on district roads, and since the close of the year has signified his intention to sanction a loan of Rs. 80,000 to the Patna District Board to complete the construction of bridges on the roads from Buktearpore to Behar and from Mosourhi to Tabhera. The restriction referred to in last year's resolution, regarding the class of works for which Boards are empowered to borrow from the Local Government, has now been removed by the Government of India, and the Lieutenant-Governor hopes that District Boards will not hesitate to apply to Government for loans on account of well-considered schemes for the permanent improvement of the communications and general sanitary condition of their districts.

41. The following are the observations recorded by the Commissioners in their reports on the working of District and Local Boards during the year.

General Remarks. Mr. Toynbee, the Officiating Commissioner of Burdwan writes :—

“On the whole, I am of opinion that both the District and Local Boards have done good work during the year. Now that complete sets of rules have been framed, and the routine work has begun to settle down into a groove, I think that the next step to be taken is to gradually withdraw the appointment of official Chairman. I would not at first allow the members of District Boards to elect their own Chairman, but they might nominate them, and

the District Magistrates in forwarding the nomination might report fully on the business and other qualifications of the nominees. The experiment might for the present be tried in Hooghly and Burdwan. If successful, it should be afterwards extended to other districts in this division. In making this recommendation, I do so on the assumption that the principles of local self-government have been finally accepted as the policy of the future, and that every possible step to that end is to be taken which is consistent with caution and a due regard for the interests of the general public."

Mr. Smith, the Commissioner of the Presidency Division, states:—

"The District Boards have, on the whole, worked smoothly and successfully during the year. The members generally have evinced much interest in the proceedings. The average attendance has been generally a little under half, and has in no case been quite half the number. The average is bad in Jessore, where it was but 30·64 per cent. The largest number of meetings was 13 in the 24-Pergunnahs, and the smallest, 6 in Jessore. In considering these points, however, the great distances from which many of the members have to come must not be overlooked, and I do not think the result is on the whole unsatisfactory, though I should be glad to see improvement, especially in Jessore."

Mr. Lewis, the Commissioner of the Rajshahye Division, says:—

"The District Boards on the whole have worked well, but depend a good deal on the official Chairmen. This is less the case in Pubna, where both District and Local Boards show rather more independence."

Mr. Power, the Officiating Commissioner of the Dacca Division, gives the opinion of Mr. Hare, the Chairman of the Dacca District Board, that "the Act has worked without difficulty;" and quotes the remarks of Mr. Savage, the Chairman of the Backergunge District Board, as follows:—

"The several Boards in the district have done good work, and the members have taken a great deal of interest in the transaction of business brought before them. The Local Boards have been able to open out village roads without having to acquire any land for the purpose, and the intercommunications have been much improved. There has been harmony among the members of the Board, and on the whole I am able to report that Local Self-Government tends to be a success in this district."

Mr. Power briefly records his own opinion in the following words:—

"On the whole the year was one of fair progress."

Mr. Lyall, the Commissioner of Chittagong, makes the following report:—

"The Inspector of Local Works detected the second clerk of the Chittagong Board in malpractices in connection with contracts, but the majority of the Board refused to punish him or take any notice of his conduct. In fact the majority made a personal in place of a public matter of it. Such cases must, I fear, occur at times, and there is no remedy. The more prompt settlement of advances requires attention in this district. The money has been properly spent, but the members who supervise the works are slow in rendering accounts."

"In Noakholly the accounts require attention. They were found very carelessly kept at time of audit. The Chairman ascribes the errors to change of staff. Good work was, however, done in the district. The present Chairman has fully grasped the wants of the district, and considerable improvement may be effected next year."

"The Tipperah Board have taken great interest in their work, and are devoting their attention to improvements in a sanitary direction, and to the provision of increased medical aid in outlying parts."

"The Board have reduced their expenditure on middle schools, but this is a point on which all District Boards require watching, else money which should be spent on roads and communications will be spent on education."

Mr. Kemble, Officiating Commissioner of Patna, writes:—

"All the district officers have expressed an opinion that the members of the District Boards have worked satisfactorily on the whole and in harmony with the executive. Much interest is said to have been manifested by all the members of the Boards in all the districts except Chumparun, in respect to which Mr. Blyth writes:—

"The general working of the District Board during the year may be regarded as satisfactory, but all the members did not take that amount of interest which might be expected, and the submission of the monthly accounts was often delayed in consequence of their not being regularly audited by the Finance Committee for the want of the attendance of a sufficient number of members to form a quorum."

"All the District Boards have Standing Committees for the disposal of business. In Patna, Mozufferpore, and Durbhanga especially the members of these Committees are said to have rendered great help to the Boards in auditing accounts, supervising the plans and estimates of the District Engineer, looking after schools, and generally in disposing of the matters laid before them."

"The Local Boards as a rule are said to take but little interest in their work. From Shahabad Mr. Bernard reports that these bodies fail to do full justice to the matters transferred and to the funds allotted to them, some of them leaving large sums unexpended under some heads, especially Sanitation."

"In the Patna district it is reported that the Sudder Local Board showed the greatest amount of activity, and its efforts were in all directions uniformly successful. The other Local Boards did not work well.

"The Local Boards in Mozufferpore held a very few meetings, and the Mozufferpore Local Board is particularly mentioned as being in a distinctly inefficient condition.

"In Durbhanga it is reported that the Somastipur Local Board is energetic, but the Durbhanga and Madhubani Local Boards are much less so.

"I am glad to note that the Magistrate and Collectors bear testimony to the good work done by their Boards. The good work is, however, more of a consultative than an executive nature. In every district one or two men, Native or European, take an interest in one or more special subjects, but few (if any) have time or inclination to look into the working of the Board as a whole, or to control its finances and to enquire into its general efficiency. The consequence is that, as the Chairman is overworked, too much is left to the Secretary. The accounts, especially those of the Local Boards as shown by the reports of the Examiner, are ill-kept and inadequately supervised."

Mr. Quinn, the Officiating Commissioner of Bhagulpore, states:—

"Having only joined the Division in the middle of March, I have but little personal knowledge of the working of the several local bodies during the past year; but it may be gathered from the general tenor of the district reports and statements that the District and Local Boards have on the whole discharged the duties entrusted to them in a satisfactory manner, and that fair progress has been made in the execution of the works under their control. In the Purneah district there was for some time considerable friction between the native members of the District Board and the Engineer, but these differences have been arranged, and here, as in the other districts of the division, harmony generally prevails. There is still of course ample scope for improvement, and among other defects a tendency has been noticed to leave too much of the business of the district body to standing committees, whose conclusions and recommendations are sometimes adopted without due consideration. There is also a disposition in some cases to increase the expenditure on establishments to an unnecessary extent. An instance of this occurred during the past year, when a District Board persisted in raising the pay of some members of their own office establishment and that of the District Engineer on the recommendation of the Finance Committee, though the increase was held to be quite unnecessary by the Commissioner and Inspector of Works, and as regards the District Engineer's establishment was not recommended by that officer himself. In the case in question, I have informed the Board that the total cost of these establishments is already high, and that no increase of the aggregate charges on account of them will be sanctioned in future years in the absence of very convincing reasons. I trust that this declaration may check the further enhancement of individual salaries.

"The Boards have bestowed considerable attention on education, and there has been a general increase in the number both of schools and scholars, including primary schools, of which the Boards are, I think, entitled to share the credit. The relations between the Boards and the Education Department have also been harmonious; but the Inspector complains of delay in the transaction of business, and specially in passing bills, which he attributes to the delegation of executive work of this kind that can be properly performed by the Chairman or Vice-Chairman to Education and Finance Committees which only meet at intervals. There appears to be need of reform in this respect, in effecting which I have expressed my willingness to give any aid in my power."

Mr. Worsley, the Commissioner of Orissa, says:—

"The Local Self-Government Act has been in operation for a comparatively short time, and the system has not had time to develop fully in all departments. Generally speaking, the administration has been satisfactory. In Cuttack, many of the members of the Boards did not take much interest in their work, and the Magistrate and Chairman of the District Board regrets that the work is carried on more as that of a special department of the Magistrate and Collector than as an independent institution as it should be. The Chairman of the Pooree District Board complains that he finds it very difficult to get the monthly accounts audited by the Financial Sub-Committee. This district shows the best results under the heads of "Roads" and "Education." In spite of the prevalence of cholera in the early part of the year, there has been an increase in the number of primary schools and scholars, while the amount expended on village roads shows a marked increase over the allotment of the preceding year. In Balasore the administration was generally successful. The following are the remarks of the Chairman under this head:—

"The general working of all the Boards has been on the whole satisfactory. There has been little or no inclination to faction or obstruction. Private members, perhaps, come less to the fore than at first, but, as a counterpoise to this, they seem more ready to subordinate their own crotchets to the public good. I am not equally satisfied with the system under which all the roads, pounds, and elementary education were devolved on the Local Boards. This is probably the best course as regards outlying sub-divisions, but in the Sudder it results in a great want of local supervision by those with whom the responsibility nominally rests. Neither the Chairman of the Sudder Local Board nor the Vice-Chairman can ever find time to visit places lying more than a few miles from head-quarters. Roads certainly, and probably pounds and schools, would have been better looked after if the District Board had been less lavish in parting with its authority."

42. The Lieutenant-Governor's opinion of the working of District Boards in Bengal was fully stated in last year's Resolution, and the events of the past year merely confirm the views then expressed. Their dilatoriness in dealing with accounts and bills is remarked on by several officers, and another blemish noticeable is the occasional tendency of certain Boards towards factious criticism of, and opposition to, professional authority. The Commissioner of Burdwan writes:— "The Inspector of Local Works is always willing to help and advise the District Boards, and his action in this respect is, I think, appreciated by them all except Burdwan, which seems to resent all interference as an unnecessary and covert attack upon their independence." The Fureedpore District Board is said to have given way to a spirit of "ungenerous criticism against the Engineer, an excellent officer, who ought to have been encouraged rather than thwarted." In the Purneah Board there was extreme friction at one time between the members and their District Engineer, and the interposition of Government was necessary before healthy relations could be restored. Such cases must be characterised as blots. If the members of a District Board cannot always agree with their responsible executive advisers, they should at least be willing to credit them with a single-minded desire to advance the condition of the district. But generally speaking Sir Steuart Bayley can say that the record of the year has been a very favourable one. Good work has again been done and all departments show a satisfactory expansion of administration. When many have done so well, it is perhaps invidious to mention names; but the Lieutenant-Governor observes with pleasure the high commendation bestowed on Rai Nolinaksha Bose of Burdwan, Baboo Lolit Mohun Singh of Hooghly, Baboo Brojo Gopal Bagchi of Rajshahye, and Mr. Syed Sharafudeen of Patna, who are all non-official Vice-Chairmen of their District Boards. The Lieutenant-Governor acknowledges also the valuable service rendered by district officers in their capacity as Chairmen of the Boards. It is no small tribute to the ability of these officers as a body that they should have given effect to the policy of Local Self-Government in these Provinces so efficiently and at the same time with so little friction.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,
Secretary to the Government of Bengal.

APPENDICES.

FORM No. I.

Statement showing the constitution of Local Boards in Bengal during the year ending 31st March 1890.

Serial No.	NAME OF LOCAL BOARD.	Act under which constituted.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.								Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.		Officials.	Non-officials.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Burdwan ...	Act III (B.C.) of 1885.	1,230	607,165	1	4	10	15	2	13	...	15	6	6	9.5	10.1
2	Ranigunge ...	Ditto	604	273,022	...	4*	5	9	1	8	3	6	9	5.5	3.22	3.77
3	Cutwa ...	Ditto	347	217,427	...	3	0	9	1	8	...	9	6	5	4.6	5.1
4	Culina ...	Ditto	428	228,013	...	3	0	9	...	9	...	9	5	5.2	5.2	5.2
5	Bankoorah ...	Ditto	1,917	629,016	1	3	8	12	2	10	...	12	7	1.43	4	5.43
6	Bishenpore ...	Ditto	602	362,731	...	4*	6	9	...	9	...	9	5	3.8	3.8	3.8
7	Moory ...	Ditto	1,086	476,271	...	4*	7	11	5	6	...	11	9	1.5	1.5	3
8	Rampore Hat ...	Ditto	809	310,507	...	3	6	9	1	8	1	11	12	.75	4.75	5.5
9	Midnapore ...	Ditto	3,290	1,235,465	3	0	24	30	6	30	5	51	5	2	11.6	13.6
10	Ghatal ...	Ditto	303	236,670	...	0	12	18	3	15	...	18	7	1	7	8
11	Tumlook ...	Ditto	617	473,174	1	5	12	18	1	17	...	18	12	1.6	5.83	6.99
12	Contai ...	Ditto	849	481,996	3	5*	13	21	5	18	1	20	11	.73	7.1	7.82
13	Hooghly ...	Ditto	408	270,323	1	6†	8	15	2	13	...	15	6	.17	8	6.17
14	Serampore ...	Ditto	328	238,807	1	6†	8	15	1	14	...	15	10†	.9	6.7	7.6
15	Jehanabad ...	Ditto	421	542,005	...	3	6	9	1	8	...	9	9†	.85	4.7	5.55
16	Howrah ...	Ditto	162	205,831	...	3	6	9	1	8	...	9	2	.5	4	4.5
17	Oolooberia ...	Ditto	303	323,737	...	6§	6	12	...	12	...	12	8	...	5	5
18	Diamond Harbour	Ditto	417	344,330	...	4	8	12	...	12	...	12	6	...	7.16	7.16
19	Alipore ...	Ditto	836	403,828	...	6	9	15	3	12	...	15	5	1.8	4.6	6.4
20	Barrackpore ...	Ditto	20	22,106	...	2	4	6	1	5	...	6	3	.77	3.83	4.6
21	Dum-Dum ...	Ditto	12	16,643	...	5	1	6	2	4	...	6	3	1.66	3.34	5
22	Bansrahat ...	Ditto	332	164,163	...	5	4	9	...	9	...	9	10	...	4.8	4.8
23	Barnaset ...	Ditto	370	222,745	...	3	0	9	2	7	...	9	8	.63	4.75	5.37
24	Khoolna ...	Ditto	600	334,204	2	2	8	12	2	10	...	12	4	.5	4.5	5
25	Satkhira ...	Ditto	677	417,040	...	5	10	15	...	15	...	15	4	...	7.25	7.25
26	Bagirhat ...	Ditto	679	300,793	...	4	8	12	...	12	...	12	3	...	7.3	7.3
27	Koosthea ...	Ditto	552	431,052	...	3	6	9	...	9	...	9	5	...	5.2	5.2
28	Meherpore ...	Ditto	627	333,165	...	6	3	9	...	9	2	7	4	...	4.5	5
29	Choodadanga ...	Ditto	437	254,295	...	3	6	9	...	9	1	8	4	...	4.5	4.5
30	Krishnaghar ...	Ditto	691	339,162	...	4	8	12	...	12	...	12	6	...	6.5	6.5
31	Ranaghat ...	Ditto	416	180,588	1	3	6	10	1	9	...	10	6	1	5.83	6.83
32	Jhanidah ...	Ditto	467	317,291	...	3	6	9	1	8	...	9	7	.85	4.88	5.71
33	Magoorah ...	Ditto	425	293,393	...	3	6	9	...	9	...	9	9	...	4	4
34	Jessore ...	Ditto	883	620,414	...	6	12	18	...	18	2	16	6	...	3.50	3.50
35	Narail ...	Ditto	487	323,172	...	3	6	9	1	8	...	9	10	.60	4.10	4.70
36	Bongong ...	Ditto	648	356,126	...	4	11	15	1	14	...	15	7	1	4.14	5.14
37	Berhampore ...	Ditto	974	522,382	...	8	7	15	2	13	...	15	6	1.33	2.67	4
38	Lalbagh ...	Ditto	234	107,776	1	8	...	9	1	8	...	9	6	1	2.8	3.8
39	Jungypore ...	Ditto	507	293,893	...	9	3	12	...	12	...	12	6	...	4	4
40	Kandi ...	Ditto	353	213,297	1	9	2	12	1	11	...	12	6	1	3	4
41	Beaulah ...	Ditto	937	570,523	...	5	10	15	1	14	1	14	1	1.0	4.3	5.1
42	Nowgong ...	Ditto	603	269,579	...	3	6	9	1	8	...	9	1	1.0	8.0	9.0
43	Natore ...	Ditto	611	461,418	...	4	8	12	...	12	1	11	1	1.6	2.6	4.2
44	Rungpore ...	Ditto	1,128	657,062	...	12	...	12	3	9	...	12	9	...	10.8	13.8
45	Nilphamari ...	Ditto	639	439,486	...	6	...	6	1	6	...	6	9	.3	3.4	3.7
46	Kurigram ...	Ditto	937	534,954	...	6	...	6	...	6	...	6	6	...	3.3	3.3
47	Gaibanda ...	Ditto	760	450,862	...	7	...	7	1	6	...	7	9	1	2.3	3.3
48	Pubna ...	Ditto	800	597,081	...	4	8	12	...	12	...	12	14	...	5.2	5.2
49	Serajunge ...	Ditto	944	674,706	...	4	8	12	2	10	1	11	13	1	4.4	5.4
50	Narainjunge ...	Ditto	640	468,149	...	3	6	9	...	9	...	9	5	...	5.6	5.6
51	Dacca ...	Ditto	1,261	621,368	...	4	8	12	...	12	...	12	5	...	6.9	6.9
52	Manickjunge ...	Ditto	489	427,217	...	3	6	9	...	9	...	9	6	...	4.8	4.8
53	Moonsingunge ...	Ditto	401	519,447	...	5	10	15	1	14	...	15	4	.5	9.25	9.75
54	Furreedpore ...	Ditto	852	610,488	1	3	8	12	2	10	...	12	9	.77	4.11	4.88
55	Madaripore ...	Ditto	974	677,406	1	3	8	12	1	11	...	12	13	.85	4.0	4.86
56	Goulundo ...	Ditto	423	321,485	...	3	6	9	...	9	...	9	4	...	4.5	4.5
57	Patuakhally ...	Ditto	1,231	420,758	1	8	...	9	2	7	...	9	7	1.71	3.0	4.71
58	Percezepore ...	Ditto	680	436,102	1	4	10	15	1	14	...	15	7	.8	5.14	5.42
59	Burisal ...	Ditto	1,006	795,717	1	5	12	18	2	16	1	17	11	...	7.58	7.55
60	Bhola ...	Ditto	615	212,230	1	8	...	9	3	6	...	9	7	3.14	5.14	5.23
61	Jamalspore ...	Ditto	1,220	476,945	2	...	...	8	2	6	...	8	7	2.0	1.2	3.2
62	Tangail ...	Ditto	1,051	737,250	1	7	...	8	2	6	...	8	13	1.0	8.0	4.0
63	Netrokona ...	Ditto	1,380	574,800	1	7	...	8	2	6	1	7	10	1.5	2.3	3.8
64	Mymensing ...	Ditto	1,445	729,668	...	4	8	12	3	9	1	11	13	.9	4.0	4.9
65	Kishoreganj ...	Ditto	737	445,517	...	8	...	9	3	5	...	8	18	2.0	1.5	3.5
66	Bramunbarah ...	Ditto	758	513,979	...	9	...	9	5	4	...	9	4	2.25	3.25	5.5
67	Comilla (Tipperah)	Ditto	1,136	690,034	...	12	...	12	3	9	...	12	11	1.90	4.54	6.44
68	Chandpore ...	Ditto	580	284,381	...	7	...	7	1	6	...	7	11	1.0	3.61	4.63
69	Patna ...	Ditto	607	412,696	...	4	8	12	...	12	...	12	13	...	4	4
70	Dinapore ...	Ditto	133	142,388	...	3	6	9	...	9	1	8	5	...	4.6	4.6
71	Barh ...	Ditto	497	381,385	...	3	6	9	2	7	...	9	5	1.3	8.8	5
72	Behar ...	Ditto	785	579,709	...	8	4	12	1	11	...	12	7	1	4.7	5.7
73	Gya ...	Ditto	1,827	716,752	2	7	...	9	2	7	1	8	5	.2	3.4	3.6
74	Nowadah ...	Ditto	1,020	484,488	1	5	...	6	1	5	...	6	6	1	3.5	4.5
75	Jehanabad ...	Ditto	607	345,189	...	5	...	6	1	5	2	4	5	1	.7	1.7
76	Aurangabad ...	Ditto	1,238	435,641	1	5	...	6	1	5	...	6	5	1	2	3
77	Arrah ...	Ditto	903	657,275	2	28	...	30	2	28	3	27	12	...	8.7	9.1
78	Buxar ...	Ditto	644	388,676	3	12	...	15	3	12	4	11	5	1.2	4.4	5.6
79	Sasseram ...	Ditto	1,488	494,639	1	19	...	20	2	18	3	17	9	1.4	3.6	5
80	Rhubba ...	Ditto	1,300	513,806	1	7	...	8	1	7	...	8	15	.3	1.2	1.5
81	Madhubani ...	Ditto	1,342	891,105	2	8	...	10	3	8	3	8	8	2	3	5
82	Durbhunga ...	Ditto	1,213	892,406	3	7	...	10	3	7	3	7	12	1	3	4
83	Samastipore (Tajpore)	Ditto	764	156,943	1	7	...	8	1	7	3	5	2	1	3	4
84	Seetamerhi ...	Ditto	990	831,359	...	8	...	8	2	6	2	6	4	...	1.7	3.7
85	Mozufferpore ...	Ditto	1,188	976,993	...	8	...	8	4	4	4	4	3	2.3	3	4.3
86	Hajipore ...	Ditto	760	683,022	...	8	...	8	2	6	7	1	3	2	1	3

* One appointed under section 10.

† Two appointed under section 10.

‡ Includes three meetings held by the new Local Board.

§ Three appointed under section 10.

|| Of the old Board.

¶ Do. new Board.

Serial No.	NAME OF LOCAL BOARD.	Act under which constituted.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.								Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.		Officials.	Non-officials.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
87	Gopalgunge ...	Act III (B.C.) of 1885.	771	545,066	2	4	...	6	2	4	2	4	9	.....	.....	3.2
88	Sawan ...	Ditto	849	735,861	1	7	...	8	2	6	4	4	7	9	1.8	2.7
89	Chupra ...	Ditto	989	920,093	2	14	...	16	4	12	10	6	8	1	4.6	4.7
90	Monghyr ...	Ditto	1,550	783,017	1	11	...	12	2	10	2	10	8	75	4.25	5
91	Benares ...	Ditto	769	553,426	1	11	...	12	1	11	3	9	8	1	3.75	4.75
92	Jamul ...	Ditto	1,552	545,403	1	11	...	12	1	11	...	12	(a) 4	1	3.42	4.25
93	Bhagulpore ...	Ditto	928	472,589	...	13	...	13	1	12	1	12	(b) 12	.85	5.07	5.75
94	Soopole ...	Ditto	1,275	800,874	...	14	...	14	1	13	3	11	(c) 12	1	5.5	6.5
95	Muddeppore ...	Ditto	872	398,006	...	12	...	12	1	11	2	10	(d) 10	1	3.5	4.5
96	Banka ...	Ditto	1,185	420,379	...	12	...	12	1	11	...	12	(e) 11	1	5.38	6.36
97	Arrareah ...	Ditto	1,044	401,679	...	12	...	12	...	12	...	12	8	.....	6.25	6.25
98	Kissengunge ...	Ditto	1,304	619,909	...	12	...	12	1	11	...	12	4	1	3	4
99	Purneah ...	Ditto	2,533	800,001	...	12	...	12	2	10	6	6	5	6	5.6	6.8
100	Cuttack ...	Ditto	984	624,541	...	15	...	15	4	11	2	13	10	2.0	4.1	6.1
101	Kendrapara ...	Ditto	1,419	559,303	...	12	...	12	2	10	2	10	7	1.0	4.42	5.42
102	Jajpore ...	Ditto	1,099	484,205	...	12	...	12	3	9	1	11	8	2.43	4.25	6.67
103	Bhuddruck ...	Ditto	908	425,373	1	9	...	10	3	7	7	10	10	1.85	2.95	4.8
104	Balasore ...	Ditto	1,158	489,442	2	10	...	12	5	7	1	11	9	4.71	2.11	6.82
105	Pooree ...	Ditto	1,530	540,270	1	7	...	8	3	5	...	8	4	1.5	2.0	3.5
106	Khoorda ...	Ditto	943	323,405	...	6	...	6	4	2	1	5	10	2.1	2.0	4.1
Total ...			81,519	50,082,012	85	713	435	1,203	163	1,040	97	1,106	788	92	4.77	5.69

(a) Owing to the absence of the Chairman on deputation to Jessore.

(b) Four meetings had to be adjourned for want of a quorum.

(c) Three ditto ditto.

(d) Thirteen meetings were convened. In four of them there was no quorum. One of the meetings held was an adjourned meeting.

(e) Thirteen meetings were held. In two of them there was no quorum.

FORM NO. I.

Statement showing the constitution of the District Boards in Bengal during the year ending 31st March 1890.

Serial No.	Name of District Board.	Act under which constituted.	Area in square miles.	Population within the area.	NUMBER OF MEMBERS.								Number of meetings held.	AVERAGE ATTENDANCE AT EACH MEETING.		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans and Eurasians.	Natives.		Officials.	Non-officials.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Burdwan ...	III (B.C.) of 1885.	2,009	1,326,227	4	5	9	18	6	12	5	18	17	1.76	5.85	7.41
2	Bankura ...	Ditto	2,009	981,747	1	6	7	14	3	11	2	12	12	1.5	4.7	6.2
3	Beerbhoom ...	Ditto	1,754	7,07,778	3	3	6	12	3	9	2	12	15	1.44	3.16	4.6
4	Midnapore ...	Ditto	5,079	2,427,301	6	12	18	36	10	26	7	33	10	3.9	10.2	14.1
5	Hoochly ...	Ditto	1,187	901,219	6	7	13	26	6	20	3	23	8	3.2	11.1	14.3
6	Howrah ...	Ditto	465	629,508	3	2	5	10	3	7	1	9	10	1.3	5.3	6.6
7	24-Pargunnahs ...	Ditto	1,091	1,171,830	6	7	12	25	10	15	2	17	13	3.81	6.08	9.92
8	Khoolna ...	Ditto	2,052	1,056,006	6	4	8	17	5	12	1	13	9	2.77	5.55	8.32
9	Nudda ...	Ditto	3,371	1,908,368	6	5	10	21	6	15	6	15	7	2.85	7.28	10.13
10	Jessore ...	Ditto	2,262	1,538,210	7	6	12	25	9	16	5	20	6	2.33	5.33	7.66
11	Moorsheadabad ...	Ditto	2,098	1,137,348	7	2	10	19	8	11	8	11	7	4.28	3.57	7.85
12	Dinagore ...	Ditto	4,113	1,501,349	4	17	...	21	10	11	2	19	18	2.8	2.7	5.5
13	Rajahmundry ...	Ditto	2,553	1,300,520	2	8	10	20	6	14	7	13	11	3.3	5.5	8.8
14	Bangalore ...	Ditto	3,324	2,082,964	3	12	15	30	4	26	1	29	9	3.0	10.8	13.8
15	Bogra ...	Ditto	1,493	723,665	...	15	...	15	3	12	...	15	14	1.5	4.0	5.5
16	Patna ...	Ditto	1,843	1,276,035	3	4	8	15	3	12	3	12	14	1.8	5.6	6.4
17	Jalpigoree ...	Ditto	2,881	673,028	4	12	...	16	3	12	8	8	7	3.8	2.8	6.6
18	Dacca ...	Ditto	2,799	2,024,181	6	9	14	29	10	19	3	22	6	3.8	6.7	10.5
19	Furreedpore ...	Ditto	2,250	1,609,349	4	9	12	25	9	16	...	25	16	4.50	9.06	13.56
20	Rackergunge ...	Ditto	3,618	1,370,597	3	9	12	24	8	16	4	20	13	2.54	6.93	12.46
21	Mymensingh ...	Ditto	6,242	2,064,180	2	11	12	25	7	18	...	25	8	3.2	6.4	9.6
22	Tipperah ...	Ditto	2,470	1,488,394	4	3	6	13	5	8	...	9	18	3	5.16	6.18
23	Noakholly ...	Ditto	1,699	815,608	5	8	...	13	5	8	...	11	12	3.08	3.60	6.68
24	Chittagong ...	Ditto	2,561	1,107,009	7	12	...	19	7	12	7	12	15	4.03	4.13	9.06
25	Patna ...	Ditto	2,012	1,490,203	5	7	12	24	5	19	8	21	11	1.7	10.2	11.9
26	Gya ...	Ditto	4,680	2,026,070	2	9	10	21	6	16	5	16	17	1.6	6.6	8.2
27	Shahabad ...	Ditto	4,335	1,444,503	4	9	12	25	7	18	6	19	11	2.1	5.8	7.9
28	Durbhanga ...	Ditto	3,309	2,539,514	5	8	12	25	7	18	13	12	10	4	8	13
29	Mosufferpore ...	Ditto	2,037	2,491,374	...	9	9	18	7	11	12	6	8	3.3	4.8	7.0
30	Sarun ...	Ditto	2,580	2,201,119	7	8	15	30	11	19	14	16	18	3.2	6.5	9.7
31	Chumbarun ...	Ditto	3,510	1,089,423	4	12	...	16	5	11	10	6	8	2.4	4.4	6.8
32	Monghyr ...	Ditto	3,911	1,889,846	5	7	12	24	6	18	9	15	12	5.8	8.5	11.3
33	Bhagulpore ...	Ditto	4,359	1,892,248	4	18	20	40	4	36	8	38	11	1.64	14.82	16.36
34	Purneah ...	Ditto	4,870	1,892,270	2	10	12	24	4	20	6	18	(a) 13	1.4	9.9	11.3
35	Maldah ...	Ditto	1,887	675,394	2	10	...	12	4	8	4	8	(b) 13	3.77	2.61	6.38
36	Cuttack ...	Ditto	3,503	1,672,399	5	6	10	21	7	14	5	16	13	2.25	1.91	4.16
37	Balasore ...	Ditto	2,058	925,015	2	6	8	16	10	6	5	11	11	5.00	2.27	7.28
38	Pooree ...	Ditto	2,470	865,044	2	6	8	18	7	6	3	10	11	2.45	3.72	6.17
Total ...			109,391	57,185,307	150	310	337	797	243	554	186	611	439	2.82	6.16	8.98

(a) Includes one special and two adjourned meetings.

(b) Includes two special meetings.

Statement showing the income of the District Boards

Serial number of District Board.	NAME OF DISTRICT BOARD.	Closing balance of last year.	I.—LAND REVENUE.				VI.—PROVINCIAL RATES.					XII.—IN-TEREST.			XIII.—POST OFFICE.			XVII.—POLICE.
			Revenue due to canals.	Sale proceeds of trees, grass, &c.		Total.	Local rate.	Patwari cess.	Village service fund.	Interest on arrear of road cess.	Total.	On education securities.	On dispensary securities.	Total.	Mail cart receipts.	District post (collections.)	Total.	Receipts under Cattle Trespass Act.
Burdwan Division.																		
1	Burdwan	57,463	.....	.....	.....	1,36,865	.....	.....	.....	1,36,865	.....	.....	.....	.....	.....	.....	.....	10,302
2	Bankoora	34,723	.....	.....	.....	46,526	.....	.....	.....	46,526	.....	.....	.....	.....	.....	.....	.....	1,568
3	Beerbhoom	29,104	.....	.....	.....	54,919	.....	.....	.....	54,919	.....	.....	.....	.....	.....	.....	.....	5,776
4	Midnapore	6,283	.....	.....	.....	1,35,214	.....	.....	2,436	1,37,650	.....	.....	.....	.....	.....	.....	.....	7,978
5	Hooghly	54,823	.....	.....	.....	69,613	.....	.....	.....	69,613	.....	.....	.....	.....	.....	.....	.....	8,831
6	Howrah	49,514	.....	168	168	41,322	.....	.....	.....	41,322	.....	.....	.....	.....	.....	.....	.....	3,405
	Total	1,62,537	.....	168	168	4,84,459	.....	.....	2,436	4,86,895	.....	.....	.....	.....	.....	.....	.....	37,853
Presidency Division.																		
7	24-Pargunnahs	55,043	.....	1,844*	1,844	1,02,071	.....	.....	.....	1,02,071	.....	.....	.....	.....	.....	.....	.....	5,259
8	Khoolna	27,405	.....	87	87	63,878	.....	.....	.....	63,878	.....	.....	.....	.....	.....	.....	.....	4,330
9	Nudda	25,043	.....	.....	.....	63,873	.....	.....	.....	63,873	.....	.....	.....	.....	.....	.....	.....	23,592
10	Jessore	27,324	.....	43	43	82,594	.....	.....	.....	82,594	.....	.....	.....	.....	.....	.....	.....	22,001
11	Mooredabad	15,937	.....	747	747	74,578	.....	.....	.....	74,578	.....	.....	.....	.....	.....	.....	.....	12,581
	Total	1,62,192	.....	2,721	2,721	3,82,094	.....	.....	.....	3,82,094	.....	.....	.....	.....	.....	.....	.....	67,423
Rajshahye Division.																		
12	Dinapore	47,001	.....	36	36	75,986	.....	.....	.....	75,986	.....	.....	.....	.....	.....	.....	.....	13,470
13	Rajshahye	30,484	.....	299	299	73,810	.....	.....	.....	73,810	.....	.....	.....	.....	.....	.....	.....	7,921
14	Rungpore	20,150	.....	96	96	1,20,184	.....	.....	.....	1,20,184	.....	.....	.....	.....	.....	.....	.....	9,798
15	Bokra	56,340	.....	84	84	43,199	.....	.....	.....	43,199	.....	.....	.....	.....	.....	.....	.....	11,208
16	Pubna	46,077	.....	17	17	38,616	.....	.....	.....	38,616	.....	.....	.....	.....	.....	.....	.....	18,167
17	Julpigoree	19,683	.....	108	108	43,553	.....	.....	.....	43,553	.....	.....	.....	.....	.....	.....	.....	6,097
	Total	2,20,095	.....	500	500	3,95,348	.....	.....	.....	3,95,348	.....	.....	.....	.....	.....	.....	.....	67,191
Dacca Division.																		
18	Dacca	46,379	.....	.....	.....	68,815	.....	.....	619	69,434	.....	.....	.....	.....	.....	.....	.....	7,913
19	Furzedpore	458	.....	.....	.....	46,918	.....	.....	.....	46,918	.....	.....	.....	.....	.....	.....	.....	10,327
20	Buckergunge	63,063	.....	.....	.....	85,419	.....	.....	.....	85,419	.....	.....	.....	.....	.....	.....	.....	7,504
21	Mymensingh	1,48,131	.....	6	6	1,59,399	.....	.....	.....	1,59,399	.....	.....	.....	.....	.....	.....	.....	31,147
	Total	2,59,930	.....	6	6	3,60,551	.....	.....	619	3,61,170	.....	.....	.....	.....	.....	.....	.....	56,951
Chittagong Division.																		
22	Tipperah	62,880	.....	.....	.....	88,063	.....	.....	.....	88,063	.....	.....	.....	.....	.....	.....	.....	6,062
23	Noakhally	76,436	.....	.....	.....	76,585	.....	.....	.....	76,585	.....	.....	.....	.....	.....	.....	.....	8,102
24	Chittagong	1,04,006	9,365	.....	9,365	80,238	.....	.....	.....	80,238	.....	.....	.....	.....	.....	.....	.....	3,801
	Total	2,43,922	9,365	.....	9,365	2,55,496	.....	.....	.....	2,55,496	.....	.....	.....	.....	.....	.....	.....	18,565
Patna Division.																		
25	Patna	1,29,486	.....	635	635	1,73,462	.....	.....	.....	1,73,462	.....	.....	.....	.....	.....	.....	.....	2,978
26	Gya	55,275	.....	.....	.....	1,07,198	.....	.....	.....	1,07,198	.....	40	40	.....	.....	.....	.....	9,519
27	Shahabad	78,516	.....	237	237	1,35,246	.....	.....	.....	1,35,246	.....	.....	.....	.....	.....	.....	.....	6,008
28	Durbhunga	76,158	.....	.....	.....	1,68,246	.....	.....	.....	1,68,246	.....	.....	.....	.....	.....	.....	.....	7,634
29	Mozufferpore	6,161	.....	106	106	1,36,585	.....	.....	.....	1,36,585	.....	.....	.....	.....	.....	.....	.....	5,084
30	Sarun	94,837	.....	.....	.....	1,60,016	.....	.....	.....	1,60,016	.....	.....	.....	.....	.....	.....	.....	5,192
31	Chumparun	8,982	.....	93	93	79,356	.....	.....	.....	79,356	.....	.....	.....	.....	.....	.....	.....	19,435
	Total	4,44,415	.....	1,071	1,071	10,56,109	.....	.....	.....	10,56,109	.....	40	40	.....	.....	.....	.....	56,035
Bhagulpore Division.																		
32	Monghyr	78,945	.....	396	396	1,38,549	.....	.....	.....	1,38,549	.....	.....	.....	.....	.....	.....	.....	11,674
33	Bhagulpore	58,600	.....	.....	.....	1,28,027	.....	.....	.....	1,28,027	.....	204	204	.....	.....	.....	.....	15,305
34	Purneah	87,128	.....	1,438	1,438	78,905	.....	.....	.....	78,905	.....	.....	.....	.....	.....	.....	.....	36,479
35	Maldah	82,244	.....	.....	.....	28,215	.....	.....	.....	28,215	.....	.....	.....	.....	.....	.....	.....	16,873
	Total	3,06,897	.....	1,834	1,834	3,73,696	.....	.....	.....	3,73,696	.....	204	204	.....	.....	.....	.....	79,631
Orissa Division.																		
36	Cuttack	9,858	.....	190	190	57,674	.....	.....	.....	57,674	.....	.....	.....	.....	.....	.....	.....	5,473
37	Balasore	16,063	.....	.....	.....	32,724	.....	.....	.....	32,724	.....	861	861	.....	.....	.....	.....	5,638
38	Pooroo	12,315	.....	.....	.....	31,378	.....	.....	.....	31,378	.....	.....	.....	.....	.....	.....	.....	1,644
	Total	38,835	.....	190	190	1,21,770	.....	.....	.....	1,21,770	.....	861	861	.....	.....	.....	.....	10,955
	GRAND TOTAL	18,28,943	9,365	6,580	15,945	34,23,519	.....	.....	3,055	34,32,574	4	605	609	.....	.....	.....	.....	3,94,694

* This was credited to the District Fund Account under the head

Bengal during the year ending 31st March 1890.

XIX.—EDUCATION.										XX.—MEDICAL.										REMARKS.		
SCHOOL FEES.					MISCELLANEOUS.					HOSPITAL AND DISPENSARY RECEIPTS.		MEDICINES SOLD BY CIVIL SURGEONS.		INCOME FROM		MISCELLANEOUS.			INCIDENCE OF TAXATION PER HEAD OF POPULATION.			INCIDENCE OF INCOME (EXCLUDING BALANCE) PER HEAD OF POPULATION.
Training and special schools.	High schools.	Middle schools.	Primary schools.	Total.	Contributions.	Sale proceeds of books.	Miscellaneous.	Total.	Total.	Hospital and dispensary receipts.	Medicines sold by Civil Surgeons.	Endowment.	Contributions.	Sanitary fees and fines.	Other receipts.	Total.	Total.	As. P.	As. P.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
...	...	1,381	...	1,381	22	...	165	165	1,568	...	...	...	206	...	...	...	206	30	1 7	3 1
...	...	945	...	945	143	...	...	...	1,088	...	...	...	...	...	...	...	...	13	0 9	2 4
...	239	...	9	614	...	14	14	936	10	1 1	1 11		
...	...	1,554	...	1,554	763	...	1,285	1,285	3,802	...	...	...	...	...	...	...	...	44	0 10	1 11
...	...	1,538	...	1,538	200	...	1	1	1,799	...	...	...	...	...	100	100	...	65	1 2	3 8
...	46	1 2	1 10		
...	08	1 1	2 5		
...	...	5,418	...	5,418	1,148	...	1,451	1,451	8,057	239	...	9	820	...	114	114	1,243	...	...	...
...		
...	...	444	...	444	75	...	144	144	603	...	...	...	...	...	...	...	...	...	...	...
...	...	313	...	313	137	...	2	2	452	...	...	...	278	...	...	...	278	...	...	...
...	...	831	...	831	217	...	...	...	1,048	...	...	...	...	...	...	...	...	...	...	...
...	...	670	...	670	42	...	18	18	730	11	...	...	517	...	...	...	528	...	...	...
...		
...	...	2,258	...	2,258	471	...	104	104	2,803	11	...	...	795	...	...	...	806	...	...	...
...		
...	...	800	...	800	1,050	...	6	6	1,858	...	...	...	151	...	...	...	151	...	...	...
...	...	163	...	163	2	...	...	...	165	...	...	...	...	...	...	...	...	...	...	...
...	...	669	...	669	118	...	239	239	1,007	...	...	...	...	...	...	...	...	...	...	...
...	...	1,175	...	1,175	...	...	...	...	1,175	...	...	...	106	...	...	...	106	...	...	...
...	...	117	...	117	...	...	...	...	117	...	...	...	...	...	...	...	...	...	...	...
...	...	133	...	133	247	...	...	...	390	...	...	...	...	...	...	...	...	...	...	...
...	...	3,048	...	3,048	1,417	...	295	295	4,760	...	...	...	257	...	...	...	257	...	...	...
...		
...	...	838	...	838	30	...	6	6	890	...	...	...	...	...	...	...	...	...	...	...
...	...	1,187	...	1,187	1	...	2	2	1,190	...	...	...	...	...	...	...	...	...	...	...
...	...	1,040	...	1,040	44	...	15	15	1,099	...	...	...	...	...	...	...	...	...	...	...
...	...	3,015	...	3,015	81	...	23	23	3,169	...	...	...	...	...	...	...	...	...	...	...
...		
...	...	197	...	197	...	...	...	...	197	...	...	...	450	...	...	...	450	...	...	...
...	...	688	...	688	60	...	23	23	771	...	...	...	...	...	...	...	...	...	...	...
...	...	230	...	230	...	...	...	...	230	...	...	...	...	...	...	...	...	...	...	...
...	...	655	...	655	69	...	23	23	738	...	...	...	450	...	...	...	450	...	...	...
...		
...	...	606	...	606	...	...	3	3	609	...	...	...	...	...	...	...	...	...	...	...
...	...	608	...	608	...	...	6	6	614	...	...	...	...	...	...	...	...	...	...	...
...	...	667	...	667	336	...	...	...	1,003	...	...	...	1,132	...	...	...	1,132	...	...	...
...	...	380	...	380	810	...	294	294	1,514	...	...	...	...	...	...	...	...	...	...	...
...	...	299	...	299	...	...	2	2	301	...	...	...	...	...	...	...	...	...	...	...
...	...	962	...	962	260	...	1	1	1,223	...	...	...	...	...	...	...	...	...	...	...
...	...	468	...	468	181	...	...	...	649	...	...	...	...	...	...	...	...	...	...	...
...	...	3,890	...	3,890	1,617	...	306	306	5,913	...	...	...	1,132	...	...	...	1,132	...	...	...
...		
...	...	519	...	519	439	...	94	94	1,052	...	...	...	...	...	...	...	...	...	...	...
...	...	306	...	306	266	...	56	56	628	...	...	...	1,777	...	4	4	1,781	...	...	...
...	...	271	...	271	...	...	114	114	885	...	...	...	428	...	...	...	428	...	...	...
...	...	644	...	644	...	...	...	...	644	...	...	...	...	...	...	...	...	...	...	...
...	...	1,740	...	1,740	705	...	264	264	2,709	...	...	...	2,205	...	4	4	2,209	...	...	...
...		
...	...	404	29	533	135	...	858	858	1,518	...	...	...	...	...	...	...	...	...	...	...
...	...	117	...	117	600	...	1	1	718	54	...	...	1,475	...	...	...	1,529	...	...	...
...	...	78	...	78	...	...	10	10	88	...	...	...	...	...	...	...	...	...	...	...
...	...	689	29	718	735	...	869	869	2,322	54	...	...	1,475	...	...	...	1,529	...	...	...
...	...	20,865	29	20,893	6,274	...	3,395	3,395	30,561	384	...	9	7,134	...	118	118	7,252	...	...	...

Statement showing the Expenditure of the District Boards

Serial number.	Name of District Board.	Closing balance of last year.	Total income during the year.	1.—REFUNDS AND DRAW-BACKS.	15.—POST OFFICE.			18.—ADMINISTRATION.				20.—POLICE.				
				Local rate refunds.	District post establishments.	Mail-cart service.	Total.	GENERAL ESTABLISHMENTS OF LOCAL FUNDS.				CATTLE-POUND CHARGES.				
								Office establishment.	Office contingencies.	Payment of establishments for offices of accounts, control, and audit.	Total.	Establishments.	Contingencies.	Refunds of cattle-pound collections.	Total.	
	<i>Burdwan Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Burdwan	57,468	2,55,687	...	...	...	...	4,127	986	1,895	7,008	.....	.....	5	8	8
2	Bankura	84,723	1,49,576	..	..	..	..	2,253	587	780	3,520	...	9	.....	9	9
3	Beerbhoom	29,194	95,116	..	..	..	..	2,798	146	295	3,239	50	32	...	146	...
4	Midnapore	6,283	2,93,161	..	..	..	..	5,462	705	2,671	8,838	180	25	13	217	...
5	Hoochly	54,816	1,93,439	..	..	..	..	4,787	467	1,603	6,856	800	5	24	327	...
6	Howrah	40,514	62,333	..	..	..	..	2,455	206	558	3,219	...	36	...	36	...
	Total ..	1,62,567	10,54,261					21,862	3,077	8,781	33,720	530	106	108	740	
	<i>Presidency Division.</i>															
7	24-Pergunnahs	55,849	5,57,043	..	..	..	..	4,798	1,412	2,108	7,848	84	27	...	111	...
8	Khoolna	27,005	86,534	...	..	..	..	2,985	806	1,214	5,005	...	61	...	61	...
9	Nudda	25,083	1,08,763	5,865	..	..	..	2,895	1,400	1,793	6,024	300	124	31	455	...
10	Jessore	27,124	1,05,903	..	..	..	..	4,198	2,482	1,981	8,661	240	127	...	387	...
11	Moorshedabad	18,937	96,509	5,268	..	..	..	3,518	891	1,394	5,793	...	102	91	183	...
	Total	1,52,192	7,16,781	11,123	..	..	..	17,834	6,977	8,520	33,331	634	441	112	1,177	
	<i>Rajshahy Division.</i>															
12	Dinapore	47,061	1,22,594	..	...	..	..	2,080	438	1,540	4,058	...	38	1	39	...
13	Rajshahy	30,884	1,14,345	..	..	..	..	3,015	474	1,491	4,980	234	50	...	284	...
14	Banspore	26,160	2,18,720	..	..	..	..	6,542	1,848	2,068	10,458	...	...	24	24	...
15	Bogra	56,340	63,671	..	..	..	..	1,992	372	1,096	2,740	35	...	...	35	...
16	Patna	46,077	94,701	..	..	..	..	3,351	615	1,171	5,130	1,006	247	16	1,369	...
17	Jalpaigore	19,683	1,24,030	..	..	..	..	1,307	2,047	1,133	4,547	300	160	...	460	...
	Total ..	2,30,095	7,38,080					17,898	5,782	8,045	32,415	1,065	805	61	2,311	
	<i>Dacca Division.</i>															
18	Dacca	48,979	1,45,607	..	..	..	..	4,702	1,711	1,579	7,992	365	67	20	468	...
19	Furreedpore	418	1,30,065	..	..	..	..	2,786	730	933	4,449	...	...	...	...	...
20	Bockerung	68,963	1,94,520	..	..	..	..	4,219	583	1,620	6,375	...	...	...	...	...
21	Mymensing	1,48,111	2,60,755	..	..	..	..	5,502	1,033	3,335	9,870	...	320	200	520	...
	Total	2,59,930	6,74,947					17,119	4,066	7,373	28,558	365	607	220	963	
	<i>Chittagong Division.</i>															
22	Tipperah	62,890	1,66,293	75	...	...	...	13,090	...	1,603	4,638	300	127	...	427	...
23	Noakhali	76,436	1,81,040	1,884	..	..	..	1,006	223	1,400	3,409	360	105	13	478	...
24	Chittagong	1,04,806	1,81,730	..	..	..	..	5,004	761	2,015	7,780	54	...	30	84	...
	Total	2,43,932	5,09,063	1,059	...	...	...	9,786	984	5,107	18,827	714	232	43	989	
	<i>Patna Division.</i>															
25	Patna	1,29,486	2,10,983	..	..	..	..	11,178	1,012	3,086	15,276	15	169	...	304	...
26	Gya	55,275	2,30,800	..	..	..	..	11,598	1,004	2,908	15,500	159	311	168	533	...
27	Shahabad	78,518	1,53,506	500	..	..	..	7,441	131	2,394	10,173	61	75	...	156	...
28	Burhanga	76,198	6,12,829	11	..	..	..	8,679	802	3,732	13,213	10	...	7	17	...
29	Mozufferpore	6,161	2,67,884	..	..	..	..	4,610	624	2,379	7,613	...	24	...	34	...
30	Barun	94,887	2,98,990	..	..	..	..	8,403	1,162	1,493	11,058	2,417	1,488	43	3,946	...
31	Chumpran	3,083	1,20,135	..	..	..	..	2,592	764	1,566	4,912	...	2,800	5	6,006	...
	Total	4,44,416	17,43,680	514				54,519	5,385	17,635	77,593	6,023	4,145	218	11,486	
	<i>Bhagalpore Division.</i>															
32	Monghyr	78,943	1,83,529	8	..	..	..	4,993	1,416	2,527	8,936	19	98	...	113	...
33	Bhagalpore	74,500	1,90,412	..	..	..	..	4,180	2,018	2,911	7,659	77	150	18	261	...
34	Purneah	57,118	1,46,180	..	..	..	..	3,402	1,308	1,661	6,371	...	4	98	192	...
35	Maidah	62,261	56,713	..	..	..	..	2,60	712	1,089	4,400	...	...	...	...	...
	Total	3,08,897	5,67,104	8				13,185	5,452	7,789	26,026	96	253	116	465	
	<i>Orissa Division.</i>															
36	Cuttack	9,868	1,35,844	..	..	..	..	2,085	940	1,080	4,123	2,801	1,048	...	3,944	...
37	Balasore	16,602	78,114	..	..	..	..	2,000	656	890	3,546	1,305	150	...	1,550	...
38	Pooree	12,15	55,511	..	..	..	..	2,445	...	870	3,024	55	...	...	55	...
	Total	38,625	2,69,609					6,530	1,606	2,955	10,593	4,461	1,198	5	5,550	
	GRAND TOTAL	18,28,943	62,73,401	13,001				1,58,760	33,328	68,445	2,58,533	15,248	7,481	900	23,599	

o. III.

Bengal during the year ending 31st March 1890.

22.—EDUCATION.													24.—MEDICAL.												
Grants to university.	Inspection.	MAINTENANCE AND MANAGEMENT.					Grants-in-aid.	Scholarships.	Miscellaneous.	Refunds.	Total.	General medical establishment.	Hospitals and dispensaries.	SANITATION AND VACCINATION.			Medical schools and colleges.	Lunatic asylums.	Refunds.	Total.					
		Training and special schools.	High schools.	Middle school.	Primary schools.	Total.								Vaccination establishment and charges.	Sanitation charges.	Total.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
...	4,355	...	...	3,161	30,245	33,406	13,923	...	...	...	51,084	...	1,072	...	...	...	...	...	...	1,072
...	4,747	...	...	2,597	18,631	18,228	6,369	...	589	...	29,933	...	1,000	...	...	...	...	...	...	1,000
...	2,731	...	...	...	10,707	10,707	4,413	...	51	...	17,892	...	1,831	...	...	...	...	...	...	1,831
...	11,829	...	...	4,524	34,784	39,308	8,514	...	...	...	59,651	...	942	...	1,079	1,079	...	...	...	2,021
...	4,045	...	...	3,045	18,258	21,303	13,421	...	...	...	38,760	...	390	...	...	...	...	...	...	390
...	3,326	...	...	595	8,112	8,707	5,221	...	734	...	16,988	...	...	...	...	...	...	...	...	...
...	30,023	...	...	13,923	1,17,787	1,31,650	51,801	...	1,374	...	2,14,917	...	5,235	...	1,079	1,079	...	...	...	6,314
...					
...	5,689	...	...	1,412	21,681	23,093	9,157	...	108	...	38,047	...	...	...	...	...	...	...	...	...
...	3,270	...	...	1,044	12,330	13,374	7,228	114	2,737	...	20,723	...	542	...	...	...	...	...	...	542
...	5,409	...	...	1,947	12,302	14,249	9,939	...	1,692	...	31,379	...	163	...	...	...	...	...	...	163
...	5,891	...	...	1,558	18,164	19,722	10,060	...	360	...	36,044	...	933	...	...	...	...	...	...	933
...	3,443	...	...	...	9,808	9,808	4,695	...	1,598	...	19,544	...	...	...	...	...	...	...	...	...
...	23,767	...	...	5,961	74,285	80,246	41,079	114	6,531	...	1,51,737	...	1,638	...	...	...	...	...	...	1,638
...					
...	6,531	...	...	3,371	...	3,371	12,668	...	2,245	...	26,815	...	751	...	...	...	...	...	...	751
...	4,326	1,192	...	182	...	182	14,903	...	1,144	...	20,455	...	...	...	196	196	...	...	...	196
...	7,452	...	...	2,085	...	3,277	24,057	...	...	...	35,386	...	760	...	...	...	...	...	...	760
...	2,732	...	...	2,492	...	2,492	7,418	...	...	...	13,243	...	1,404	...	...	...	...	...	...	1,404
...	5,040	...	...	380	...	380	17,504	...	1,420	...	24,404	...	250	...	...	...	...	...	...	250
...	1,908	...	...	905	...	905	3,970	...	1,721	...	8,514	...	...	...	...	...	...	...	...	...
...	29,889	1,192	...	9,416	...	10,607	81,184	...	7,137	...	1,28,817	...	3,174	...	196	196	...	...	...	3,370		
...					
...	9,754	...	...	...	...	...	31,463	...	...	...	41,217	...	60	...	...	...	...	...	...	60
...	3,871	...	...	1,739	14,068	15,807	6,774	...	72	...	26,524	...	...	...	...	...	...	...	...	...
...	4,591	...	...	1,997	17,554	19,551	8,435	178	54	...	30,809	...	1,497	...	2,169	2,169	...	...	...	3,686
...	9,548	...	...	3,304	19,199	22,603	7,787	...	1,829	...	41,607	794	550	...	...	...	...	...	...	1,344
...	27,764	...	...	7,040	50,821	57,861	52,459	178	1,953	...	1,40,217	794	2,107	...	2,169	2,169	...	...	...	5,070
...					
...	7,076	...	...	685	21,588	22,208	4,539	...	3,441	...	37,324	...	1,769	...	...	...	...	...	...	1,769
...	5,802	...	...	1,620	12,381	14,001	2,223	...	2,534	...	24,410	...	...	...	...	...	...	...	...	...
...	5,171	...	...	1,250	9,854	11,104	4,081	...	...	...	20,356	...	...	...	...	...	...	...	...	...
...	17,840	...	...	3,555	43,818	47,373	10,843	...	6,025	...	82,090	...	1,769	...	...	...	...	...	...	1,769
...					
...	2,778	...	...	3,226	15,523	18,740	293	...	...	...	21,815	...	...	...	3,048	3,048	...	1,560	...	4,606
...	3,944	...	...	2,180	18,510	20,990	2,189	...	...	...	27,141	...	3,164	57	...	...	...	...	...	3,221
...	4,454	...	...	3,624	5,367	9,069	1,367	...	177	...	15,049	...	275	...	1,432	1,432	...	...	...	1,707
...	2,318	...	...	1,883	14,838	16,721	205	...	...	...	19,334	...	...	...	...	...	...	...	...	...
...	5,441	...	...	1,342	6,075	7,417	1,346	...	633	...	15,537	...	...	...	...	...	...	...	...	...
...	2,908	...	...	4,405	8,623	13,038	1,404	412	4,596	...	22,398	200	3,579	...	243	243	...	...	...	4,023
...	3,351	409	...	2,114	8,932	11,515	607	...	139	...	15,672	...	...	...	...	...	...	...	...	...
...	23,409	409	...	18,794	78,768	98,081	7,561	412	6,535	...	1,36,048	200	7,018	57	4,723	4,780	...	1,560	...	13,558					
...					
...	5,643	...	...	2,836	13,804	16,640	1,105	...	1,828	...	25,216	...	1,900	...	452	452	...	...	...	2,412
...	5,541	...	...	3,346	8,052	11,398	835	...	809	...	18,523	...	3,499	...	...	...	...	...	...	3,499
...	6,337	...	...	1,267	6,800	8,067	1,077	...	201	...	15,682	...	620	...	...	...	...	...	...	620
...	1,801	...	...	1,292	...	1,292	9,493	...	842	...	13,428	...	72	...	...	...	...	...	...	72
...	19,302	...	...	8,741	98,656	87,397	12,510	...	3,680	...	72,849	...	6,151	...	452	452	...	...	...	6,603
...					
...	6,108	...	...	3,139	302	2,441	4,663	...	21,258	...	37,470	649	...	...	137	137	100	...	...	886
...	7,220	409	...	851	11,687	13,017	3,396	...	1,333	...	25,806	...	2,723	...	...	...	...	...	...	2,723
...	2,858	...	...	2,042	140	2,182	3,561	...	4,830	...	13,429	...	610	...	...	...	...	...	...	610
...	19,894	409	...	5,042	12,129	17,640	11,620	...	27,421	...	76,565	649	3,333	...	137	137	100	...	...	4,224			
...	1,93,847	2,130	...	72,470	4,06,214	4,80,814	2,60,117	704	59,058	...	15,04,140	1,643	30,430	57	8,760	8,813	100	1,560	...	42,546					

referred from the
"Public works."Includes charges
amounting to Rs. 2,951 on
unit of steamer service.Includes office contin-
ues.
Includes Rs. 1,782 paid
subsidiaries to steamer
garnies for steamer and
service.There was refund of
Rs. 1.

Form No. IV.

Statement showing the details of the works undertaken for the improvement of sanitation in the districts of Bengal during the year ending 31st March 1890.

District Board.	IMPROVEMENT OF WATER-SUPPLY.										IMPROVEMENT OF VILLAGE SITES, &c., INCLUDING REMOVAL OF RANK VEGETATION.				CONSERVANCY OF TOWNS AND VILLAGES.				SANITARY ARRANGEMENTS AT FAIRS AND FESTIVALS.		OTHER OBJECTS CALCULATED TO PROMOTE THE SAFETY, HEALTH, COMFORT, AND CONVENIENCE OF RURAL POPULATION.		REMARKS.	
	New tanks dug.		New wells sunk.		Existing sources of supply repaired or otherwise improved.		Watchmen employed to guard sources of drinking water-supply.		Total expenditure.		Village site improvements i.e., laying out streets, drains, &c.		Removal of prickly-pear and rank vegetation.		Names of towns and villages conserved.		Scavenging establishment.		Names of places conserved.		Particulars.			Cost.
	Number of works.	Cost.	Number of works.	Cost.	Number and description of works.	Cost.	Sources and number of men employed.	Cost.	Number of villages.	Cost.	Number of villages.	Cost.	Names of towns and villages conserved.	Number of men and of carts.	Cost.	Arrangements made for the supervision of these establishments.	Names of places conserved.	Cost.	Particulars.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
Bankura	..	Rs. A. P.	7	Rs. A. P. 433 4 6	Three old tanks re-excavated and improved.	374 2 0	.....	.....	433 4 6	.....	.....	.....	.....	.....	.....	.....	Rs. ....	.....	.....	Rs. A. P.	Cost of vaccinating in a village.	Rs. 10	
Midnapore	4	491 0 0	Two wells improved and re-excavated.	204 0 0	.....	.....	1,039 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Drainage of a small quarter of the Ram-pore Hat town.	27		
Khulna Moorshedabad	1	341 0 0	.....	.....	941 0 0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	Two drainage cuts (northern and southern) which serve the purposes of sanitation by draining the rain-water of the town of Moorshedabad to the Gohra nullah during the rainy season.	760		
Dinapore	Clearing tanks at— Khanpur .. Bhalurghat .. Khadimpur .. Kidderpur ..	..... 40 0 0 30 0 0 14 0 0 100 0 0	.....	.....	184 0 0	.....	.....	Clearing jungle at— Thakurnoon .. Balurghat ..	..... 53 16 60	69	..	..	..	.....	.....	.....	Keeping in order the drainage channel from Dinapore to Gouripur.	474		

Circular No. L $\frac{1-R}{2}$ 37.

Copy forwarded to all Commissioners of Divisions (except Chota Nagpore)			for information and for communication to District Officers and District and Local Boards for information and guidance. *Additional copies are forwarded for distribution among members of District and Local Boards.
Burdwan	...	284	
Presidency	..	286	
Rajahmundry	...	161	
Dacca	...	208	
Chittagong	...	55	
Patna	...	285	
Bhagulpore	...	168	
Orissa	..	92	

No. L $\frac{1-R}{2}$ 38.

Copy forwarded to the Commissioner of Chota Nagpore for information.

Circular No. L $\frac{1-R}{2}$ 39.

Copy forwarded to all departments of this Government for information.

No. L $\frac{1-R}{2}$ 40.

Copy forwarded to the Accountant-General for information.

No. L $\frac{1-R}{2}$ 41.

Copy forwarded to the Director of Public Instruction for information.

No. L $\frac{1-R}{2}$ 42.

Copy forwarded to the Sanitary Board for information.

No. L $\frac{1-R}{2}$ 43.

Copy forwarded to the Sanitary Commissioner for information.

No. L $\frac{1-R}{2}$ 44.

Copy forwarded to the Inspector-General of Civil Hospital for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Offg. Under-Secy. to the Govt. of Bengal.

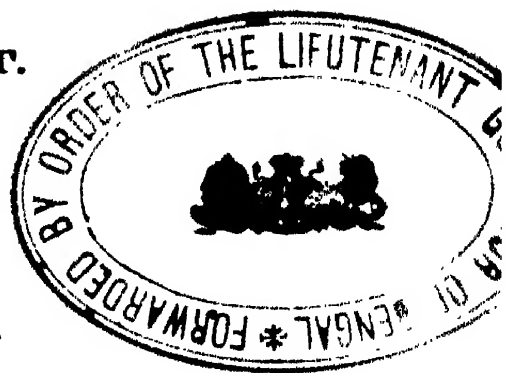
CALCUTTA,
The 25th November 1890.

MUNICIPAL DEPARTMENT.

LOCAL SELF-GOVERNMENT.

DARJEELING, THE 24TH OCTOBER 1889.

RESOLUTION.



READ—

The Reports from the several Commissioners of Divisions on the working of District Boards during the year 1888-89.

Read again—

The Report submitted by Government on the working of District Boards in Bengal during the eighteen months ending 31st March 1888.

The report for the eighteen months ending 31st March 1888, which was submitted to the Government of India with this Government letter No. 265T—M, dated 9th November 1888, dealt mainly with the preliminaries connected with the introduction of Local Self-Government in these Provinces, and the constitution of District and Local Boards. In the present resolution the working of District Boards during the past year will be reviewed.

2. The reports received from Commissioners are not prepared in any uniform method, and in several particulars fail to convey the information required by Government, while in other respects they are overladen with details which it was unnecessary to communicate. The deficiency in the reports has, however, been supplied to some extent by the accounts furnished in the General Administration Reports of the same officers under the several headings which refer to the work done by District Boards. But in various points the present review must remain deficient in consequence of the imperfections of the special reports received. The Lieutenant-Governor proposes to take an early opportunity of issuing instructions which shall ensure greater uniformity and fulness of information in the reports to be submitted in future years.

3. The administration of District and Local Boards under the provisions of the Local Self-Government Act III (B.C.) of 1885 has now been carried on in all districts to which the operation of the Act has been extended for two full years. No change took place during the year in the constitution of any of the District or Local Boards, and the proportions in which official and non-official Europeans and Natives of India were represented in the Boards remained practically the same.

4. The total number of the members of District Boards in Bengal in 38 districts is 785. Of this number, 433 were nominated by Government and 352 were elected by the Local Boards under the laws and rules in force. Of the total of members of the District Boards, 205 are Government servants and 580 are non-officials. Of the elected members of District Boards, 29·8 per cent. are zemindars or representatives of the landed interest, 26·4 per cent. are pleaders, 17·7 are Government servants, 2·3 are mukhtears, only ·7 are traders, and the remainder are unspecified. The average number of members of each District Board is 20·6. The Magistrate of the district was in every instance reappointed Chairman of the District Board on the expiry of his term of office under section 24 of the Act.

5. Local Boards exist at the head-quarters of sub-divisions. The number of Boards so established is 106. The total number of members is 1,201. The number of members of Local Boards in which the elective system is in force is 919, of whom 543 were nominated by Government and 376 were elected. Of the members of these Local Boards, 133 are Government servants and 776 are non-officials. Of the elected members of Local Boards 51 per cent. are zemindars, 24·4 per cent. are pleaders, 4·2 are Government servants, 3·8 are traders, 3·3 are mukhtears, and the remainder are unspecified. The average number of members of each Local Board is 11.

There were 13 bye-elections held during the year for filling up vacancies among the elected members of Local Boards. These elections as a rule did not excite much interest, and in three cases it was found necessary to fill up the vacancy by appointment.

6. The number of meetings held by each of the District Boards and the average attendance of members at each meeting is given in the following statement:—

DIVISION.	District.	Number of members exclusive of Chairman.	Number of meetings.	Average attendance of members at meetings.	Average percentage of attendance at meetings.	REMARKS.
BURDWAN	Burdwan	18	12	8.5	47.3	
	Bankura	14	12	8.5	60.7	
	Hoerbhoom	12	12	7.1	59.1	
	Midnapore	36	14	16.2	50.7	
	Hooghly	26	12	11.2	44.8	
	Howrah	10	8	7.0	70.0	
PRESIDENCY	24-Pergunnahs	24	12	*23.0	*52.0	* Including the Chairman.
	Nuddea	20	6	11.1	55.8	Ditto ditto.
	Jessore	24	5	12.2	48.8	Ditto ditto.
	Moorshedabad	20	7	9.0	45.8	Ditto ditto.
	Khoolna	16	7	8.5	50.0	Ditto ditto.
DACCA	Dacca	28	9	12.5	46.5	
	Furzedpore	24	11	14.9	59.4	
	Backergunge	24	16	13.0	52.0	
	Mymensing	25	10	12.0	51.6	
RAJSHAHYE	Rajshahye	20	10	10.8	54.0	
	Pubna	15	19	6.2	41.3	
	Dinapore	21	21	5.3	25.2	
	Bogra	15	11	6.8	46.3	
	Rungpore	30	10	14.0	46.6	
	Julpigoree	16	6	7.7	48.1	
PATNA	Patna	24	13	13.0	54.1	
	Gya	20	10	Not stated.		
	Shahabad	24	9	10.8	45.0	
	Mozufferpore	18	9	8.4	48.4	
	Chumparun	16	4	8.0	50.0	
	Durbhunga	24	15	12.0	50.0	
BHAGULPORE	Sarun	30	16	10.9	36.3	
	Bhagulpore	40	16	†13.6	†33.2	† Including the Chairman.
	Monghyr	24	13	11.3	45.8	Ditto ditto.
	Purbeh	24	11	12.9	51.6	Ditto ditto.
	Maldah	12	14	7.3	56.5	Ditto ditto.
ORISSA	Cuttack	20	7	8.7	43.5	
	Pooree	12	13	6.0	50.0	
	Balasore	16	12	7.0	43.7	
CHITTAGONG	Chittagong	19	15	7.1	37.5	
	Noakholly	13	8	9.0	61.5	
	Tipperah	13	14	8.1	62.6	

7. The district in which the meetings were most satisfactory was the 24-Pergunnahs. At the 12 meetings of the District Board held in that district there was a full attendance on every occasion. In several other districts the attendance was fair, but in some it was very indifferent. In Bhagulpore (40), Midnapore (36), Rungpore and Sarun (30 each) the number of members appears to be very large, and it is impossible in these districts to ensure at ordinary meetings of the Board an attendance of even half the members. The Commissioners concerned are requested to report whether the number should not be reduced. Other districts, such as Jessore, Julpigori, Shahabad, Chumparun and Cuttack, show a similarly deficient attendance with smaller numbers to draw upon. The Lieutenant-Governor considers it very desirable that as a rule the District Board should meet at least once a month, and as far as possible on fixed dates, which can be prescribed beforehand at the beginning of the year. These monthly meetings should be the ordinary meetings of the Board; if other meetings are required, they should be convened as special meetings. His Honor observes that in many districts the number of meetings held during the year was insufficient. This remark is applicable to all the districts of the Presidency Division, except the 24-Pergunnahs, to Howrah, Dacca, Julpigoree, Shahabad, Mozufferpore, Chumparun, Cuttack, and Noakholly. In Dinapore, on the other hand, where 21 meetings were convened during the year, the number seems to have been excessive, and must have been harassing to some members of the Board who live at a distance from headquarters. It is observed that the average percentage of attendance at Dinapore was only 25.2. In 18 out of 38 districts the percentage of attendance was less than 50, the worst after Dinapore being Bhagulpore 33.2, Sarun 36.3, and Chittagong 37.5.

8. A similar statement for Local Boards is given in Appendix A. As the

Meetings of Local Boards.

work delegated to Local Boards varies in different districts, it is not possible to lay down any hard-and-fast rule regarding the number of meetings of these Boards; but the Lieutenant-Governor would be glad to see some regularity enforced in the case of Local Boards also. It is the duty of District Boards to insist on such regularity in the case of Local Boards subordinate to them. The number of meetings convened during the year varies from 17 in Kishoregunge and 16 in Oolooberiah, and to only 2 at Dum-Dum, Chooadanga, Gya and Behar. At these latter sub-divisions, and in several other cases also, it may be said that the Local Board for all practical purposes had no existence. At Midnapore the number of members of the Local Board is 36 and at Arrah 30: the number seems to be excessive, and should be reduced on the term of expiry of office of the existing incumbents. The average of attendance at Local Boards appears to have been indifferent, and in most cases was below 50 per cent. It is stated by some Commissioners that the members of Local Boards absented themselves from meetings because they are not entitled to travelling allowance for attendance. This reason the Lieutenant-Governor cannot accept as satisfactory. The members of a District Board live often at a considerable distance from the head-quarters of a district, and section 53 of the Act therefore provides for their travelling allowance when attending meetings; but the considerations are different in the case of members of a Local Board who, as a rule, reside in the vicinity of the head-quarters of the sub-division where the Boards meet. It is hoped, therefore, that this excuse will not be alleged in future as a reason for non-attendance.

9. In most districts Local Boards have been entrusted with the administration of the grants for village roads, pounds, ferries, and primary education.

10. The appointment of Union Committees is still in abeyance. The

Union Committees.

difficulties in the way of their organization, both legislative and administrative, were referred to in last year's report, and no attempt was made during the year under review to overcome them. Steps have, however, lately been taken, which will, it is hoped, result in the adoption of some definite action on the subject. What is contemplated is the establishment of a Union Fund in the hands of a Panchayet or Union Committee, which shall form part of the District Fund, and shall consist exclusively of such sums as are assigned to it by the Local Board, which is the intermediate authority between the District Board and the Union Committee; while at the same time the complete subordination of Union Committees to the Local Boards shall be declared and a power of control defined which is altogether wanting under the existing provisions of the law. The circular which has been issued by the Lieutenant-Governor inviting opinions on the organization of Union Committees is annexed to this resolution as Appendix E.

11. The following statement, which is abstracted from the Appendices B and C annexed to this resolution, and similar

Financial results.

annexures to last year's report, shows the principal items of income and expenditure of District Boards during the two years 1887-88 and 1888-89:—

RECEIPTS.			EXPENDITURE.		
	1887-88. Rs.	1888-89. Rs.		1887-88. Rs.	1888-89. Rs.
Balance of the District Road Fund under the Coss Act, 1880 ...	41,01,259	33,53,867	Public Works ...	32,32,968	34,65,541
Pounds...	4,62,242	4,31,915	Education ...	11,01,841	10,30,809
Ferries...	4,38,031	4,13,870	Administration ...	1,71,457	2,46,732
Education ...	25,908	33,996	Pounds...	14,933	18,683
Public Works ...	16,563	22,178	Minor Departments	2,772	1,346
Medical ...	6,631	10,875	Ferries ...	63,657	26,128
Miscellaneous ...	1,87,948	1,97,918	Stationery and Printing ...	35,289	42,546
Grants from Provincial Revenues ...	2,01,573	6,60,349	Medical ...	8,651	25,775
Advances ...	3,57,942	3,30,182	Superannuation ...	3,769	3,160
Deposits ...	1,78,782	1,08,540	Miscellaneous ...	69,338	93,326
			Grants for relief ...	.....	21,064
			Refunds ...	14,694	63,106
			Advances ...	5,31,452	3,88,073
			Deposits ...	84,554	1,20,744
Total ...	59,76,879	55,63,690	Total ...	53,35,370	55,47,032

12. The year 1887-88 closed with a credit balance of Rs. 18,12,038 (corrected figures): at the close of 1888-89 this balance was slightly increased to Rs. 18,28,696.

Credit balances.

13. The balance of the District Road Fund is beyond comparison the most important asset of the District Fund. The road cess which is levied at the rate of half-an-

INCOME.

District Road Fund receipts.

anna in the rupee on the gross rental in all districts except Backergunge, where it is levied at half rates only, is realized by the Collectors of Districts, and the balance, after deducting all costs of collection, is credited to the District Fund. The receipts shown under this head for the year 1887-88 do not represent the receipts of that year only, but are swollen by the accumulation of the balances of certain districts to which the Local Self-Government Act was not extended in the first instance, and which should properly have been shown under the head of opening balance to the credit of the District Fund. The receipts for the current year represent the actual net proceeds of the District Road Cess realized during the year, and made over to the District Funds. This is a source of revenue which will expand slowly but surely in consequence of the increase in the valuation which from time to time is effected in all districts. The normal increase is estimated to be about Rs. 30,000 a year for the whole Province. It must be clearly understood that for the punctual realization of this important asset, it is the Collectors of Districts, and not the District Boards, who are responsible. The Boards receive the surplus collections, but take no measures to realize them.

14. The receipts from pounds show a net decrease of Rs. 30,327, as compared with the collections of 1887-88, and an increase of Rs. 11,762 as compared with the estimate on which the Provincial adjustments with District Boards were based. In the following districts the falling off as compared with the previous year is most marked:—

			Estimate on which Provincial adjustments were based.	1887-88.	1888-89.
			Rs.	Rs.	Rs.
Midnapore	...	...	13,132	17,471	9,583
Moorshedabad	...	...	13,687	16,067	12,126
Nuddea	...	...	29,143	34,699	27,813
Furreedpore	...	...	9,947	15,029	10,550
Mymensingh	...	...	32,531	42,579	37,494
Bhagulpore	...	...	15,500	19,103	14,387
Maldah	...	...	13,485	19,278	15,829
Purneah	...	...	50,559	50,222	44,879

On the other hand, in the following districts there is a considerable increase:—

			Estimate on which Provincial adjustments were based.	1887-88.	1888-89.
			Rs.	Rs.	Rs.
Hooghly	...	...	6,104	7,931	9,047
Beerbhoom	...	...	5,041	6,163	7,660
Jessore	...	...	24,142	15,462	21,349
24-Pergunnahs	...	...	6,500	6,608	7,714
Durbhunga	...	...	4,007	4,972	6,438
Chumparun	...	...	15,410	16,672	18,129
Dinagapore	...	...	15,470	14,935	19,442
Chittagong	...	...	3,905	2,720	6,093

15. The total estimated receipts from pounds, on which the Provincial adjustments have been calculated, were based on the average receipts from pounds, while their administration was still under the Magistrate. The total of this estimate amounted to Rs. 4,20,153, and in the past year the total receipts were in excess of this estimate. It is impossible to say from the accounts submitted whether the collections of the year were actually less than those of the previous year. In many cases the decrease shown is unexplained, and in some it is attributed to the want of judicious management on the part of District and Local Boards; but in others it is clear that it is fictitious only and due to departmental adjustment. The Chairman of the Moorshedabad

District Board states that the large income in 1887-88 was owing to the fact that the charge of pounds was made over to the Board from January 1887, and the rents from 1st October to the 31st December 1886, which were originally received by the Magistrate, were transferred to the District Board during the year 1887-88. In reality there was an improvement in the letting value of the pounds last year, the amount being Rs. 12,387 against Rs. 10,250. A similar reason applies to the decrease in Nuddea, and partially also to Bogra and Dinagepore. A special instance of mismanagement is reported from the Nattore Board in the district of Rajshahye. It appears that the Local Board neglected to take agreements from the farmers at the time of settlement, and that in consequence many of them, after enjoying the proceeds of the pounds during the most profitable season of the year, abandoned their charge, and it was found impossible to recover the balance. In other districts arrears have accrued. In the Lieutenant-Governor's opinion there can be no satisfactory excuse for this, for if the Boards are careful to see that security advances are properly taken, and farmers are not permitted to hold on when default occurs, there can be no arrears. In almost all districts pound administration has been delegated to Local Boards. As a rule, the farming system prevails: in Cuttack and Balasore where the pounds are under direct management, those that are close to schools are placed under the charge of village school-masters, and those elsewhere under independent mohurirs on the same rate of pay as was allowed to writer-constables in the Police Department. In the district of Chumparun an attempt has been made to entrust the management of pounds to the teachers of pathsalas in addition to their own duties, but the experiment did not work satisfactorily, and was not continued. In Pubna the pounds and ferries were placed under the immediate charge of two sub-overseers, who are called inspectors of pounds and ferries, and are also required to supervise village roads.

Upon the whole, the Lieutenant-Governor considers that the administration of pounds during the past year by District Boards may be described as fairly successful. It is not materially worse in any respect than it used to be when pounds were administered by the Magistrate. As a matter of fact, the pound receipts have increased to a perceptible extent, and they may be expected to develop further when the powers of District Boards are more clearly recognized and defined than they have been in the past. In a recent resolution rules regarding the management of pounds have been prescribed, and a larger authority has been entrusted to District Boards. A copy of this resolution is annexed for convenience of reference as Appendix F.

16. The receipts from ferries also show a small decrease of Rs. 24,161.

Ferries.

districts in which the decrease was

But exactly as in the case of pounds the decrease is more fictitious than real. The greatest are mentioned in the margin.

DISTRICT.	INCOME.		Decrease.
	1887-88.	1888-89.	
	Rs.	Rs.	Rs.
Burdwan	19,406	8,632	10,775
Nuddea	19,643	10,384	9,259
Chumparun	27,464	8,307	9,157
Dacca	22,350	20,609	8,741
Moorshedabad	16,407	8,256	8,211
Rajshahye	18,951	12,021	6,930
Julpigoree	21,889	10,632	5,637
Furreedpore	6,981	1,747	5,234
Hooghly	11,230	6,294	4,936
Rungpore	34,693	30,023	4,670
Midnapore	20,719	16,091	4,628
24-Pergunnahs	17,974	13,626	4,348

The reason for the decrease in Burdwan is said to be the "reaction after undue competition in the previous year." The same cause is also said to have operated in Midnapore, where the ferry receipts were further reduced owing to the silting up of the Bagda river. But the decrease in Nuddea, Moorshedabad, and the 24-Pergunnahs is attributed to the fact that the realizations from 1st October 1886 to 1st March 1887 were transferred and credited to the District Fund during 1887-88. This

was also the case in Rajshahye, and in Julpigoree the receipts of 1887-88 include all the ferries in the district, whereas in 1888-89 the receipts of those ferries only that have been transferred to the Board were credited. Since the close of the year all the ferries in the Julpigoree district have been transferred as a special case to the District Board. The Commissioner of the Dacca Division reports favourably of the administration of ferries by District Boards. The falling off in receipts in Dacca and Furreedpore is purely accidental. In the latter district the Board suffered heavy loss owing to the transfer of the railway terminus from Goalundo to Rajbāri. This ruined the Shealo

ferry. In Dacca the receipts of the Naraingunge steam-ferry for the seven months it was under the management of the Dacca State Railway are not included in the Board's accounts.

17. In the marginally noted districts, where there is a marked increase

	INCOME.		Increase.
	1887-88. Rs.	1888-89. Rs.	
Mozufferpore	6,189	19,678	7,489
Durbhunga	17,032	23,180	6,098
Sarun ...		27,721	27,721
Chittagong ...		22,069	22,069
Noakhally ...	7,750	10,952	3,202

in ferry receipts, the result is also chiefly due to adjustment or want of adjustment in accounts. In most of these cases the orders transferring the ferry receipts to District Boards were not communicated until after the year 1887-88 had expired, and the figures for the year 1888-89 therefore show the receipts of two years in one. The Commissioner of Patna reports that there was in reality a loss in Mozufferpore of about Rs. 4,525 in the ferry income, attributed to the falling off in grain traffic consequent on the failure of the rice crop, and that the receipts in Sarun also fell off owing to the scarcity in neighbouring districts. As a rule ferries are farmed out, and little cost is therefore incurred in their maintenance.

The Lieutenant-Governor considers that ferries, as well as pounds, may be said to have been well administered by District Boards. He observes that the Chittagong District Board contemplated spending a considerable sum of money in the current year in improving the approaches to ferries and rendering them convenient for passengers, and commends this example to other districts.

When grants were made to District Boards to establish equilibrium between receipts and charges, ferry receipts, amounting to Rs. 2,96,076 per annum, were made over by Government to Boards, and District Boards were allowed to remain in possession of all the ferries which had formerly been under the old Road Cess Committees. As the Boards therefore are in charge of many ferries which were not transferred to them by Government, it is not possible to institute any comparison between the actual ferry receipts of the year and the estimate upon which the Government orders of adjustment were based.

18. The Provincial receipts from ferries, which have not been made over to local bodies, amounted during the past year to about Rs. 2,20,000; and if these receipts were now to be transferred to District Boards, and a suitable reduction allowed on account of ferry charges, as well as on account of such ferries as it may be considered should be made over to municipalities rather than to Boards, the additional Provincial grant to District Boards would amount in round figures to about two lakhs of rupees. There is much to be said in favour of such a proposal, and the strongest argument in favour of granting all ferry tolls to Boards is that it is reasonable and proper that the proceeds of local taxation should be administered by local agencies and devoted to local purposes. There is no difference in principle in this respect between pounds and ferries. But to make the grant would not be in accordance with the policy by which Government was guided in determining the allotments to Boards. The rule then followed was to make such a calculation as to afford to District Boards receipts exactly equal to the amount of general charges imposed. The transferred assets were allowed to remain as an improveable revenue, but at the time of the grant they were regulated on a scale to establish equilibrium only. In other words, to transfer additional ferries now without imposing on the Boards equivalent charges would be to make permanent additional grants from Provincial revenues to the particular Boards benefited. This the Lieutenant-Governor is not in a position to do. It is also an objection to this proposal that it would not uniformly benefit all districts. Those only would gain where the unassigned ferries afford a considerable source of revenue. But this argument applies also to pound receipts which have by law been assigned to District Boards. If financial considerations permit of any additional permanent grants being made to District Boards, the Lieutenant-Governor is satisfied that the transfer of ferry receipts is the best method of making them, and he will be glad, if it should be in his power hereafter, to assist the working of Local Self-Government organizations by conceding to them the whole of these receipts.

19. The item "Grants from Provincial Revenues" shows a very large increase from Rs. 2,01,573 to Rs. 6,60,349. This is another fluctuation in the accounts between the two years, which is to be attributed to late adjustment. The Government contribution due for the year 1887-88 was in many cases not paid till 1888-89, and the receipts for the year under review represent in these cases the grant for two years. In Bankoora the annual grant of Rs. 25,559 has not yet been drawn for either year. Similarly in Pubna the amount credited under this head represents the contribution made by the Collector from the Estates Improvement Fund, and the Government grant has not been placed to the credit of the District Fund since the introduction of the Local Self-Government Act. The same explanation applies to other districts. The Government grants to the three District Boards of Chittagong, Noakholly, and Tipperah are Rs. 13,639, Rs. 9,718, and Rs. 25,390 respectively. But while Noakholly has drawn Rs. 29,563 during the year, Tipperah has drawn nothing, and Chittagong only Rs. 2,419. No explanation is given of the different procedure adopted, but it is stated that the Tipperah Board applied for the Government grant after the close of the year, and that the Chittagong Board was in correspondence with the Accountant-General. It would save much confusion in the accounts and be to the obvious convenience both of Government and the Boards if the Accountant-General placed the grants to credit of the Boards on a fixed date in each year, and separate orders will issue to this effect.

An appendix (D) is annexed in which the statistics for all districts of the grants made by Government at the time of the adjustment of the receipts and charges transferred from the Provincial accounts to District Boards in order to establish the equilibrium between such receipts and charges are shown in detail. The account is unavoidably an intricate one, and in consequence of its intricacy the settlement between Government and District Boards has been in too many cases unduly delayed. The sanctioned annual Government grant as shown in that statement is Rs. 3,99,293, or in round numbers four lakhs of rupees. In addition to this grant considerable sums have been since assigned to certain Boards by the Public Works Department for the maintenance of Provincial roads which have been transferred to their charge. In this way Rs. 32,163 have been assigned to the 24-Pergunnahs, Rs. 40,582 to Hooghly, and Rs. 18,658 to Jessore. These figures are included in the grants from Provincial Revenues, and a corresponding increase is shown in the expenditure side of the accounts under Public Works. The figures against the Julpigoree district represent a special grant of Rs. 15,000 for two years, which has been made to the District Board to assist them in their efforts to open out communications in the Western Dooars.

20. Under the minor heads of receipts—Education and Medical—it is satisfactory to observe that there is a small increase. School-fees have increased from Rs. 15,571 to Rs. 19,282. Contributions from the public for the aid of hospitals and dispensaries have increased from Rs. 3,013 to Rs. 5,626, but for the aid of schools they have decreased from Rs. 6,651 to Rs. 5,947. These figures are discouraging, and justify the observation made by one District Officer, that people who have subscribed to schools and dispensaries make the new Local Self-Government system an excuse for decreasing and even discontinuing subscriptions:

Miscellaneous advances and deposits.

21. The figures under the head of Miscellaneous Advances and Deposits call for no remarks.

EXPENDITURE.

Public Works.

22. Turning now to expenditure, it will be observed that there is an increase under the head of Public Works from Rs. 32,32,968 to Rs. 34,65,541.

The following statement compares the two years:—

	Original works.	Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Miscellaneous public improvements.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1887-88	10,66,088	16,04,900	5,20,594	30,225	4,534	6,677	32,32,968
1888-89	11,06,704	17,88,953	5,27,598	27,115	6,261	8,910	34,65,541

23. The increase is principally due to the cost of the repairs of Provincial roads transferred to the districts of the 24-Pergunnahs, Hooghly, and Jessore, with a corresponding assignment from Provincial Revenues. The original works executed were of an ordinary nature, and do not call for special remark. In several cases the allotments were not worked up to fully. Credit is due to the Rungpore District Board which spent no less than Rs. 82,875 for the year on original works, mostly bridges, including an iron screw pile bridge 247 feet long over the Ghaghat river. The district of Dinagepore, though well supplied with roads, is badly in want of permanent bridges, and to meet this pressing want it is proposed to raise a loan of two lakhs of rupees in the open market.

24. The new rules for the grant of loans to local authorities, issued by the Government of India on the 1st January last, lay down that "without the consent of the Governor-General in Council no loan shall be granted to any Local Board for the construction of any public work, unless it is estimated that a direct net revenue will be derived therefrom equal to at least 4 per centum per annum on its capital cost." This provision will practically prevent a District Board from borrowing from Government, for the class of works ordinarily undertaken by District Boards cannot be classed as reproductive, and in such cases no special circumstances arise to justify a special reference. But for the improvement and extension of roads and water channels and communications generally, including railways and tramways, and especially for sanitary purposes, such as the improvement of the water-supply of a district, it seems almost necessary that loans must be incurred. It is a right principle that works of magnitude and permanent utility should be constructed from borrowed capital. The whole burden of their cost should not fall on the generation which constructs them. It is certain that if loans are not raised, no considerable works will be undertaken. District Boards should therefore be encouraged by all reasonable means to raise loans for these purposes, and the Lieutenant-Governor is about to address the Government of India in a separate communication, recommending that the restriction regarding the class of works for which Boards are empowered to borrow from the Local Government may be removed. Until this concession is granted, there will be no alternative for District Boards but to do as the Dinagepore Board has done, and try and borrow in the open market. It is to be hoped that the result of the experiment will be such as to induce other Boards to follow this example.

25. The subject of village roads has been insufficiently reported on by Commissioners, and statistics of the sum expended in all districts are not available.

The figures which are given seem to show that the outlay varies very greatly in different parts of the Province. The Commissioner of Burdwan observes that the tendency to employ large sums on village roads and communications to the detriment of original works and works of greater public utility is very marked. He writes:—

"The heaviest expenditure on this class of works occurred in the district of Midnapore where the Board made grants under this head amounting to Rs. 20,000. The Chairman, supported by a strong minority of the Board, was greatly opposed to so large an expenditure, and Mr. Alexander reduced the amount to Rs. 15,000. The Chairmen of the Burdwan and Howrah Boards have both expressed their opinion that the money advanced for this purpose during past years has been greatly misapplied, and there seems good reason to fear that this has been the case. Various remedies have been suggested, amongst others the scheduling of these roads and the execution of the works by the District Engineer. The Inspector of Local Works complains of the tendency of the present Boards to employ a lower subordinate establishment under the several Local Boards to supervise and carry out these works, without estimates or surveys, and without any control by the District Engineers. He considers that under this system abuses are likely to arise; and when the Boards, as in the districts of Hooghly and Midnapore, employ such subordinate agencies, there appears to be no reason why they should not be carried out as other district works are under the surveillance of the District Engineers under properly framed estimates, or why they should not be scheduled as all other roads are."

In the Burdwan district the allotment for village roads was only Rs. 2,000, and none of it was spent. It is said that numerous abuses and several frauds came to light. Of Hooghly it is reported that there are so many village

roads that it is difficult to keep them up with the funds at the disposal of Local Boards: the grant for the purpose is, however, not stated. In the 24-Per-gunnahs there are 600 miles of village roads, and the expenditure on them was Rs. 13,255. In Nuddea the grant was Rs. 4,494. In the Dacca Division the outlay was large, as follows: Dacca Rs. 15,982, Furreedpore Rs. 6,458, Backergunge Rs. 29,074, and Mymensingh Rs. 37,328. In regard to this expenditure, Mr. Worsley observes briefly that "particular care should be taken that the amounts allotted are properly spent, more especially as the works are not subjected to any professional scrutiny." In Dinagepore the expenditure on village roads was Rs. 1,852, in Rajshahye Rs. 6,021, in Pubna Rs. 5,341, in Rungpore Rs. 9,264, and in Julpigoree Rs. 1,216. In Bogra the amount was only Rs. 412. In the Bhagulpore Division large sums were spent. In Monghyr a grant of Rs. 24,000 for the restoration and maintenance of village roads was made, and Rs. 23,368 were expended. It was intended that the grant should also serve the purpose of relieving the ryots who suffered injury through the partial failure of the *bhadoi* crops. In Bhagulpore the Local Boards spent Rs. 14,074, against an allotment of Rs. 19,040. In Purneah Rs. 12,436 were spent. In Maldah only one road, 5½ miles in length, was repaired at a small cost. The figures from only three districts in the Patna Division are furnished—Sarun Rs. 25,911, Durbhunga Rs. 19,608, and Patna Rs. 14,409. The figures for the districts in the Chittagong Division are not stated, but the Commissioner, Mr. Lyall, records the following general remarks:—

"In Noakhally it appeared to me that works were being done under the name of village roads which should be estimated for and sanctioned by proper authority. I drew the attention of the Inspector of Local Works to this matter, and called for a report from him. From his report it appeared that several of the roads hitherto treated as village roads were not really so, and should come under proper supervision. Money spent in the way it is done on village roads does not secure a proper return for the amount spent."

From the Orissa Division no information is furnished.

26. The views of Government on the question of expenditure on village

* *Extract from the Proclamation.*

Subdivisions of the district will be arranged, and a fair proportion of the proceeds of the tax will be apportioned for the petty roads of that subdivision. That money will be distributed and spent by local men trusted by the inhabitants, who will be selected or elected for the purpose. Every tax-payer is encouraged and invited to claim that the tax shall be fairly applied to the village roads and local paths or water-channels in which he is interested. The Government will use every effort to see that such local claims are fairly met, and that every tax-payer derives a fair benefit from the tax which he pays.

roads have often been expressed. In Sir George Campbell's proclamation of July 1873, to which all possible publicity was given, it was distinctly stated* that a part of the road cess income would be spent on improving village roads and waterways, and villagers were expressly encouraged to apply for such expenditure about their homes. The instructions issued by Sir George Campbell in the Government circular No. 32, dated 27th September 1873, show how earnestly he desired that the allotments for village roads might be spent to the best advantage, so that the money might go as far as possible, and the villagers realize that their village inter-communications had benefited by the road cess. Similar orders have been passed from time to time by subsequent Lieutenant-Governors; and in the

Resolution recorded by Sir Stuart Bayley on the General Administration Report of the Burdwan Division for the year 1887-88, the following observations were recorded:—"It has been repeatedly declared that it is very desirable to make a liberal allotment for the construction and repairs of village roads, which is a matter of the first convenience not only to the influential residents, but to all the inhabitants of the villages affected. Road cess funds are to be expended for the benefit of the localities concerned, and nothing is more calculated to popularise the administration of this department than to show the villagers who pay the tax that their local interests are not neglected. On the other hand, before village roads can be of much use, there must be a system of main arteries through the district, without which village roads will fail in their main purpose of connecting villages with larger markets. It is not right that an excessive proportion of the cess funds should be devoted to village roads—and what is an excessive proportion must be determined by the circumstances of each district—but it is desirable that the

allotment should in all cases be as liberal as the circumstances will permit." To these remarks the Lieutenant-Governor entirely adheres. They indicate the principles on which village road expenditure should be guided, and, looking to the expenditure incurred, they appear to have been generally accepted in most districts. With reference, however, to the remarks recorded by Commissioners, there appears too much reason to believe that in giving effect to these principles, system and organization have been unduly neglected, and the Lieutenant-Governor cannot doubt that the expenditure on village roads calls for more careful control than is now exercised over it. Mr. Clay, the Commissioner of Burdwan, justly observes that without going so far as to say that all village roads should be scheduled, it is advisable that this should be done in the case of lines connecting important villages which serve to supplement the general scheme of main district roads. The Lieutenant-Governor is also disposed to agree with him in the opinion he expresses that no village road should be undertaken except with the approval of the District Engineer (or some responsible subordinate), and that the execution of the work should be subject to his inspection and control. This is a very important question, and it is desirable that rules of general application should be enforced. With this view the whole subject will now receive further consideration in the Public Works Department.

27. An important railway feeder was put in hand during the year between Bunderhatti and the Haripal station of the Tarkessur Railway in the district of Hooghly.

Railway feeders.

Towards the construction of this work, Baboo Nrisingha Charan Addy of Bunderhatti contributed Rs. 15,000, a further grant of Rs. 20,000 being made by the Government of Bengal. Baboo Upendro Nath Bose of Pansualla also offered free of cost so much of his land as might be required for the purposes of the road. From the other divisions not much information is given; but it is stated that a railway feeder road of some utility from Jaipore to Mungalbari was constructed by the District Board of Bogra. In spite of the large number of roads in the Dinagepore district, there are tracts which still require to be opened by raised roads, and the new Assam-Bihar extension line requires feeders; but it is said that the District Board will not be able to do much in this direction for the next few years, as the whole of the available funds, including the proceeds of a special loan, will be taken up in bridging existing roads. Having regard to the large extension of railway communications throughout the province, the Lieutenant-Governor trusts that future reports will show that District Boards have taken more energetic action in constructing good feeder roads to railway stations, for it is evident that expenditure so incurred is calculated to produce a marked effect in developing the resources of districts.

28. It is reported that no progress was made with the Hooghly and Howrah tramway schemes. A project for a steam-

Tramways.

tramway from Julpigoree towards Chalsa has been matured, and a survey of the line has already been completed by Government. An agreement has been arrived at between the projectors and the District Board, but the former have asked for further concessions from Government which cannot be granted. If the projectors are unwilling to accept the Government terms, the Lieutenant-Governor is prepared to ask permission for the work to be taken up as a branch of the Northern Bengal Railway.

29. The District Board's expenditure on public works extends in several districts to the maintenance and improvement of water communications as well as roads. This is

Water communications.

especially the case in the Dacca Division, and the Lieutenant-Governor regrets that the Commissioner's report furnishes little information under this head. The outlay in the four districts of this division amounted to Rs. 1,94,335 on original works and Rs. 1,00,220 on repairs, and a considerable share of this, especially in Backergunge, may be presumed to have been spent in improving the waterway of the country. It is satisfactory to notice that the attention of the District Board of the 24-Pergunnahs has been drawn to the improvement of the two important *khalls*, one from Joynagore to the Magrahat railway station, and the other from Rajarhat to Sarisha. Much has been done during

the year to improve the condition of the first channel, and it is hoped that in a short time these channels may be kept open for traffic throughout the year. From the Chittagong Division it is reported that some projects of canal communication are under the consideration of the District Boards of Tipperah and Noakholly, and it is expected that action will be taken on them during the coming cold season. The Chittagong District Board derives an income of Rs. 11,578 from canal tolls. Most of the canals are farmed, and the expenditure incurred was only Rs. 194. The re-excavation of the Banskhally canal will, however, be undertaken this year.

30. Several of the District Boards have subsidised or undertaken a service of steam river communication. The steam river service. The steamer service between Damookdea and Rampore Beaulah runs three times a week each way, for which the Rajshahye District Board pays a subsidy of Rs. 200 per month continued during the whole of the year, and the question of a daily service each way is now under consideration. A subsidy was paid for a part of the year by the Pubna District Board towards the maintenance of a steamer service between Pubna and Kushtea, but the undertaking proved to be an unprofitable one, and the line has been closed. It is hoped that it may soon be re-opened with a more liberal subsidy from the Board. The steam-ferry between Naraingunge and Rekabi Bazaar continued to be under the direct management of the District Board of Dacca up to the 3rd September 1888 when it was temporarily transferred to the Eastern Bengal State Railway. It was worked at a small loss; but considering all the advantages of the service to the public, the expenditure was fully justified. There is a very useful daily steamer service between Burrisal and Khoolna, to which the Burdigunge District Board paid a subsidy of Rs. 4,798. Mr. Worsley points out that some action should be taken by the Boards concerned to render the journey to Fumesspore from Tipperah-Kandi, where the Goalundo despatch steamer calls, more secure than at present. For this journey a country boat is entertained, but it would be better if a steam-ferry could be arranged. The steamer communication between Noakholly and Burrisal is now a permanent arrangement. The Company is paid a subsidy of Rs. 200 a month by the District Board of Noakholly. The steamer which runs bi-weekly touches several of the islands. This arrangement will, the Board apprehend, cause a reduction of Rs. 3,000 in their ferry receipts, but is a great convenience to the public. In Chittagong a proposal was started for plying a steamer between Chittagong and Naraingunge with intermediate stations, but it was not matured, and is believed to be still under the consideration of the District Board.

31. The total expenditure on Public Works establishments shows a very small increase over that in the previous year. Fuller information should have given the percentage of this expenditure on the total outlay on public works in each district.

32. The cost of general administration has largely increased from Rs. 1,71,457 to Rs. 2,46,732. No explanation is furnished under this head, and the omission is one which should be rectified by Commissioners in future reports.

33. Under sections 62, 64 and 65 of the Act, the entire maintenance and management of the Government middle English and middle vernacular schools, the administration of the grant-in-aid allotments in respect of middle English and vernacular schools, and the management of the primary grants have been vested in the District Boards. The total expenditure incurred during the year is shown in the accounts submitted as Rs. 10,30,809, against Rs. 11,01,841 in 1887-88. These figures do not exactly correspond with those which have been furnished by the Director of Public Instruction, which show an expenditure of Rs. 9,54,885 and Rs. 9,29,759, respectively. The information given by Commissioners in the reports under review does not enable the Government to summarise the expenditure under different heads, or to compare in a compendious form the increase and decrease in the number of schools and pupils during the two past years. The Lieutenant-Governor is, therefore, compelled to fall

back on the report of the Director of Public Instruction, from which the following summary of the expenditure incurred is compiled:—

				1887-88.	1888-89.
				Rs.	Rs.
Secondary schools	...	...		2,23,987	2,35,044
Primary „	...	...		4,10,141	4,32,115
Special „	...	...		1,322	1,879
Inspection	...	...		2,10,993	2,01,017
Miscellaneous	...	...		83,352	84,829
Total				9,29,795	9,54,885

34. The following statement shows the expenditure incurred during the year under review in more detail:—

		Under Public manage- ment.	Under Board's manage- ment.	Total.
SECONDARY EDUCATION.		Rs.	Rs.	Rs.
<i>For Boys.</i>				
High School—				
English	...	...	316	316
Middle Schools—				
English	...	2,587	1,17,264	1,19,851
Vernacular	...	40,546	74,260	1,14,806
<i>For Girls.</i>				
High Schools—				
English	...	.....	.....	.....
Middle Schools—				
English	...	.....	.....	.....
Vernacular	...	.....	72	72
Total Secondary Schools	...	43,133	1,91,912	2,35,045
PRIMARY EDUCATION.				
<i>For Boys.</i>				
Upper Primary	...	886	1,20,370	1,21,256
Lower „	...	251	2,87,869	2,88,120
<i>For Girls.</i>				
Upper Primary	...	.....	1,250	1,250
Lower „	...	.....	21,489	21,489
Total Primary Schools	...	1,137	4,30,978	4,32,115
SPECIAL INSTRUCTION.				
Training schools for masters	...	1,437	.....	1,437
Guru training class	...	442	.....	442
Total Special Schools	...	1,879	.....	1,879

	Under Public manage- ment.	Under Boards' manage- ment.	Total
	Rs.	Rs.	Rs.
Inspection ...	.....	.....	2,10,017
Scholarships held in—			
Secondary Schools ...	.....	186	186
Primary „ ...	.....	104	104
Buildings ..	815	1,236	2,051
Furniture and apparatus ...	1,649	1,125	2,814
Charges for abolished schools ...	.....	12,482	14,331
Charges for conducting examina- tions ...	.....	1,302	9,666
Prizes and rewards ...	.....	10,042	16,574
Contingencies and miscellaneous	.....	2,661	38,803
Total ...	2,464	29,138	2,85,846
Total expenditure on Public In- struction ...	48,613	6,52,028	9,54,885

35. The returns submitted relate to expenditure only, and do not enable a statement to be prepared showing the number of schools and scholars maintained and aided by District Boards independently of municipalities. No comparative figures therefore for the whole of the province can be given under this head. For particular districts, however, information is given on which the following observations are based.

36. The Lieutenant-Governor regrets to notice that, notwithstanding a small increase in total expenditure, in many districts the number of primary schools has decreased. In the Burdwan Division the number of primary schools has fallen off from 10,209 to 9,851, and the number of primary school pupils from 244,102 to 238,535. The explanation of this is insufficient. In Bankoora the decrease is said to be owing to the District Board giving less rewards to pathsalas. The Deputy Inspector of Schools, however, considers that the Board spent too much money in rewards, and that they should spend more in increasing the number of stipendiary pathsalas. In any case the reduction of 111 schools and 2,928 pupils is unsatisfactory, and should have been further explained by the Commissioner. No explanation whatever is given of the loss of 146 schools in the Burdwan district and 6,886 pupils. It is reported that of the money available for primary education in the Burdwan Division, 20 per cent. was not spent at all. Other reasons assigned for the decrease in this and other divisions are the enforcement of stricter rules regarding the admission of pathsalas to compete at the primary examinations, the occurrence of unusual floods necessitating the withdrawal of boys from the schools, and the introduction of the stipendiary and the circle pundit systems by which greater supervision is exercised over primary schools and payments are made according to results. In the Midnapore district, where the Government declined to increase the grant from Provincial Revenues on account of maintenance of ferries, the District Board resolved to charge the whole anticipated loss of income to the grant for primary education. This action of the Board has come under the separate consideration of the Lieutenant-Governor, and he has expressed his strong disapproval of the policy adopted. Any retrenchments necessary to restore financial equilibrium should have been rateably distributed, and it was highly improper on the part of the Board to enforce the whole reduction on the one grant which of all others it was least desirable to reduce. In the Dacca Division there was a gain of 34 upper primary schools and 144 pupils, and a loss of 175 lower primary schools and 4,019 pupils. In explaining the cause of the decrease in the number of lower primary schools in Mymensingh, the Chairman of the District Board observes that "in former years many schools which were not regular schools at all, but were only got together for the purpose of obtaining rewards, were shown as lower primary schools. A more careful scrutiny into the case of such schools has led to the omission of several of them." In Furreedpore the decrease is ascribed to "the disappearance of many of the season pathsalas which had been started in the preceding year by mercenary gurus, to most of which the District Board could not pay the

promised rewards, and a few that were paid were paid less than their dues, owing to the primary allotment at the disposal of the Board being inadequate for the purpose." In the Bhagulpore Division the number of primary schools has diminished by 353, and there is a reported loss of 4,108 pupils. The Commissioner of the Chittagong Division reports of the Tipperah District Board that there is a very distinct inclination to foster middle class schools at the expense of the primary grant, and in Noakholly it is observed that there is a small decrease in the number of primary schools and pupils. In Orissa also there is a decrease which is attributed to the bad harvest of the year.

37. It is stated by the Jessore District Board that Rs. 2,765 of the primary grant remained unallotted simply owing to the inability of the members of the Board to distribute the money before the close of the year. Many other districts did not spend the full amount at their disposal for educational purposes, and the result, as reported by the Director of Public Instruction, is a saving of nearly Rs. 70,000 in round numbers. Midnapore saved Rs. 11,000, Backergunge and Durbhunga Rs. 7,000 each, Chittagong, Shahabad, and Monghyr Rs. 5,000 each, and other districts smaller sums. The Midnapore Board reduced its primary grant from Rs. 33,329 to Rs. 27,829.

38. The following remarks on the educational administration of District Boards during the year, and on the relations between the Boards and departmental officers, are extracted from the Report of the Director of Public Instruction:—

"It was pointed out last year that the educational work of the Boards is in most districts dealt with in the first instance by Educational Sub-Committees, whose proceedings are afterwards confirmed by the Boards. In other districts educational duties are transferred, together with the necessary funds, to Local Boards. In some districts both systems are now combined. In Jessore, for instance, the operations of the District Board in regard to education, both secondary and primary, were conducted by the Local Boards, subject to the control of a standing Educational Committee of its own. In the 24-Pergunnahs and Khoolna the administration of education was not delegated to Local Boards. In Nuddea and Moorshedabad some duties are delegated to Local Boards and others retained in the hands of the District Board. All the districts of the Burdwan Division have Educational Sub-Committees, Bankoorah apparently a remarkably active one. These deal in the first instance with educational questions, and the proceedings are confirmed by the Board. But in all the districts, except Midnapore and Howrah, the Boards have transferred their educational duties, in part or wholly, to the several Local Boards under them. In the district of Burdwan the District Board has transferred its powers of control and management of both primary and secondary schools to the Local Boards, and the Education Committee has now very little work to do. Mr Olay considers this proceeding as 'at least premature.' In the district of Pubna there are two Local Boards entrusted with educational duties—one at Pubna and one at Serajgunge. In Rajshahye there are three Local Boards—one at the Sudder, one at Nayagaon, and one at Nattore, to whom primary education in their respective sub-divisions has been made over. It does not appear that Local Boards have been entrusted with any educational duties in the Dacca Division. There are Educational Committees in the Dacca and Mymensingh districts. In the Patna Division, Ghumparun is the only district as yet without a Local Board. In Mozufferpore and Shahabad the whole educational work of the district appears to have been made over to Local Boards. The other District Boards have reserved to themselves the entire control of educational affairs. There seem to be Educational Sub-Committees in all the districts of the Patna Division. In Monghyr, in the Bhagulpore Division, the Local Boards have been entrusted with the conduct of primary education. In Cuttack primary schools have, with the sanction of Government, been made over during the year to Local Boards in the three sub-divisions comprising the district. Though good results may be attained by the transfer of certain educational functions to Local Boards, it seems desirable that every District Board should form a permanent Educational Committee. It appears that this is the only way of getting educational questions properly attended to. It is the opinion of Mr. Bellett that the Deputy Inspector should in all cases be a member of the District Board. The opinions expressed in other divisional reports seem to tend in the same direction. Much depends evidently upon the Chairman. Mr. Bellett ascribes the success of the Rajshahye and Rungpore District Boards to the interest which Mr. Phillips and Mr. Skrine take in educational matters.

"It appears that there has been a considerable reduction of expenditure in the district of Bhagulpore. This is ascribed to want of funds. But the Assistant Inspector points out that in 1887-88 more than Rs. 4,000 was left unexpended. In 1888-89 the income from pounds and ferries having fallen, the Board prepared a budget for a sum less by about Rs. 2,000 than the allotment made by Government, and nevertheless more than Rs. 1,000 was left unexpended. In the current year more than Rs. 1,100 has been taken away from the Education Fund for dispensaries. In the Burdwan district the total unspent balance of the primary allotment for 1887-88 and 1888-89 amounts to Rs. 2,159. The Assistant Inspector states that there has been short expenditure of primary money not only

in the Burdwan district, but in all other districts of the Burdwan Division. In the Presidency Division the Deputy Inspector of Jessore complains that a part of the primary allotment remains unspent, as no meeting of the District Board was held before the close of the year. Complaints come from certain quarters of delay in the despatch of business on the part of District Boards. It may be confidently expected that when the Boards have perfected their system a little more, the grievances alluded to will disappear. I have already mentioned another objectionable feature in the administration of District Boards—the saddling of Sub-Inspectors with the duty of inspecting pounds. This will be rendered impossible by the revised Local Self-Government rules now under the consideration of Government.

“The position of Deputy Inspectors under the Local Self-Government Act is apt, under certain circumstances, to become anomalous and uncomfortable. There can be no doubt that in some districts Boards do not pay the attention to their suggestions which they deserve, and they are in consequence not as much respected by the managers and masters of schools as they used to be. This, however, appears to be the exception and not the rule. No friction is reported this year from the Dacca or Chittagong Divisions. In Shahabad there is the same ill-feeling that prevailed last year. In Balasore there is some disagreement between the Local Boards and the Deputy Inspector. In Pooree a vexatious attitude appears to have been adopted towards the Deputy Inspector. In the Burdwan Division the recommendations of some Deputy Inspectors have been occasionally treated with injudicious neglect. I gather that in the Presidency Division there is a tendency to ignore the department in approving the appointment of middle school teachers that may be prejudicial to the interests of secondary education. It is evident that some Boards have not as yet realised the exact nature of the duties imposed upon them in connection with education by the Local Self-Government Act. For instance, the Chairman of the Pubna District Board, quite misunderstanding the position of the Deputy Inspector as a departmental officer, concludes his report with the following paragraph:—‘I think that the present arrangements, by which the Boards are responsible for the efficiency of primary education, while the Deputy Inspector, who should be their chief executive officer, is wholly under the Inspector, are not conducive to progress and the highest efficiency.’ Mr. Bellett justly points out that the Chairman seems to be under the impression that the Board has nothing to do with middle schools. When a Board takes this view of the relations between itself and the Deputy Inspector, it is scarcely surprising that friction should arise. There can be no doubt, however, that the general aspect of the relations between the District Boards and the department is satisfactory. It seems that friction is most apt to arise when the Deputy Inspector is not a member of the District Board. In such a case it is very difficult for the Deputy Inspector to have the requisite knowledge of the Board’s proceedings. The Board also lose the assistance of an experienced adviser. Misunderstandings must of necessity arise. I have already referred to Mr. Bellett’s opinion that the Deputy Inspector should be an official member of the District Board. This is probably the best solution of the problem, and it is the more necessary as the District Board obviously cannot devote much of its time to educational business. This is naturally disappointing to zealous departmental officers, and accounts for complaints about the apathy and inactivity of Boards in educational matters requiring immediate attention. On the whole, the impression produced on my mind by an examination of the divisional reports is that it is essential for the successful working of the Local Self-Government Act, in connection with education, that every Board should appoint a standing Educational Committee, that the Deputy Inspector should be a member of the District Board, and of course of the Educational Committee. It seems also very desirable that District Boards should furnish Circle Inspectors with copies of their own educational proceedings and of those of Local Boards subordinate to them.”

39. The Lieutenant-Governor invites the attention of all District Boards to the excellent criticism which these remarks convey. They leave little for the Government to add. The proposal to appoint the Deputy Inspector of Schools as *ex-officio* member of the District Board has been long under consideration, and it is believed that in almost all districts he has now been appointed a member. In districts where this has not been done, the appointment will now be made at the first opportunity. It should be unnecessary for the Lieutenant-Governor to point out that it is incumbent on the Chairman of every District Board to take such measures as will obviate any friction between the working of the Boards and of the officers of the Education Department. The Lieutenant-Governor will conclude this section of the present review by expressing his dissatisfaction at the neglect on the part of District Boards, which has been too clearly evidenced in the reports received, to insist on the grant placed at their disposal for primary education being fully and properly expended. His Honour must rely on Commissioners and on Chairmen of Boards to see that this important duty is more faithfully discharged. It should be distinctly understood by all concerned that no proposal to raise or assist any other class of schools at the expense of the primary grant will be tolerated either by the Boards or by Government.

40. A technical school was established in Rungpore by the District Board in January last. Carpentering, blacksmith's work, freehand-drawing, surveying, and levelling are taught. This sort of school is much needed in parts of the country where handicrafts are at a low ebb, and the Lieutenant-Governor would be glad to see the example of Rungpore imitated by other Boards. During the current year the Rungpore Board have started on a small scale a Sanskrit Tole and a Madrassa for the encouragement of oriental classical literature in the district.

41. The question of the establishment of a system of stipends and scholarships with a view to the promotion of female medical education, and the ultimate increase in the supply of female native doctors and trained nurses, appears to have received the attention of the District Boards, and in many instances funds were provided and scholarships founded, but little or no advantage was taken of the opportunities offered. In Cuttack four females, who had availed themselves of the scholarships offered by the District Board, were undergoing training in the Cuttack Medical School, and one of them succeeded in passing the examination qualifying for Civil Hospital Assistant. One of the scholarships offered by the District Board of Tipperah was given to a native female of the name of Parameshari Changa. She was admitted into the Campbell Medical School, Calcutta, but left it on failing to pass the annual examination. No other instances are reported. The result is disappointing; but District Boards should persevere in this beneficent work. In other provinces far greater success has been attained, and the Lieutenant-Governor sees no reason why female medical education should be more backward in Bengal than it is in Madras and elsewhere.

42. The following statement shows the number of dispensaries maintained, or partly maintained, by the District Boards, and the cost incurred during the year :

DISTRICT BOARD.	Names of dispensaries.	Cost of maintenance.	REMARKS.
		Rs.	
Burdwan	Mancoor	597	Of this amount, Rs. 92 were privately subscribed, and Rs. 150 received from Government as half-pay of the Civil Hospital Assistant.
Hooghly	Bandipore	712	Of this amount, Rs. 120 was given by Government as half-pay of the Civil Hospital Assistant in charge.
Jessore	{ Jhenidah	{ 769	Rupees 255 were also expended in clearing jungle around Thakurgaon and Baloorghat, and charged under "Sanitation."
Khoolna	{ Magurah	{ 410	
Dinapore	{ Bagirhat	{ 498	
	{ Thakurgaon	{	
Bogra	{ Joypore	{ 1,431	Supported partly by private subscriptions.
	{ Burigunge	{	
	{ Dup Chanchia	{	
Sarun	{ Dighwara	{ 3,598	
	{ Mushrah	{	
	{ Maharajgunge	{	
Gya	{ Jehanabad	{ 1,731	
	{ Aurungabad	{	
	{ Nowada	{	
Bhagulpore	{ Banka	{ 2,752	
	{ Mudehpura	{	
	{ Supool	{	
	{ Protabgunge	{	
Purneah	Basuntpore	858	
Pooree	Khoorda	876	
Balasore	Bhuddruck	966	

43. Besides the above expenditure, many of the District Boards contributed towards the support of medical institutions which were not under their direct management, and in some instances money was spent in affording medical relief during epidemics. In Midnapore the District Board contributed Rs. 729 towards the support of charitable dispensaries, and the District Board of

Beerbhoom gave Rs. 262 towards the maintenance of the Soory dispensary. The District Board of Rungpore provided a sum of Rs. 1,760 for the purpose of affording medical relief. Of this amount, Rs. 519-8 were expended during a severe outbreak of cholera. A special native doctor was also appointed to attend the coolies employed by the Board. A grant of Rs. 25 per mensem was made to the Gaibanda dispensary, and a similar grant was sanctioned for the Kurigram dispensary. In Mymensingh the District Board entertained a trained midwife for the purpose of attending cases. The Monghyr District Board contributed Rs. 100 and Rs. 40 to the Sudder charitable dispensary and the Beguserai dispensary respectively. The contribution to the latter dispensary has since been increased to Rs. 50. The Bhagulpore District Board also subscribed Rs. 50 a month to the charitable dispensary at the head-quarters of the district. The Maldah District Board sanctioned Rs. 100 for the treatment of cholera patients, of which Rs. 5-15-6 only was expended under the supervision of the civil medical officer during the year under report.

44. It will be seen from this account that the responsibilities imposed and expenditure incurred by District Boards in regard to medical institutions are inconsiderable. An outlay of only Rs. 25,000 in Bengal is represented by more than two lakhs in the Punjab and about three lakhs in Madras. Among other changes which may be contemplated in the administrative functions of local bodies in Bengal, it seems desirable that steps should be taken to assimilate their duties to those undertaken by similar bodies in other Provinces in the Medical Department. But if their powers are to be enlarged in this direction, the change must necessarily be accompanied by an increase in the resources placed at their disposal.

45. Very little progress was made in the way of sanitary improvements during the year, and in many instances, where funds were provided, the money was either not utilized at all or only partially expended. The only districts in which expenditure was incurred on sanitary works are mentioned in the margin. In Midnapore a sum of Rs. 1,000 was provided, and allotments were made to each of the Local Boards; but beyond the re-excavation of two old tanks in the Tumlook subdivision, and the partial sinking of a well in the Sudder subdivision, nothing was done, and out of the total amount provided four-fifths remained unspent. In Backergunge the money was spent in excavating a tank in Dakhin Shahabazpore, while in Dacca little or nothing was effected. In Mymensingh Rs. 10,000 were allotted for sanitary purposes, such as the excavation of tanks and the sinking of wells for the supply of good drinking-water. Out of this amount Rs. 880 only were spent in excavating two tanks and a well. The reason of the Board's inability to utilize the remainder is thus explained by their Chairman:—"This being the first time that grants for such works were made by the District or Local Boards in this district, the petitions for grants were received late, and it was impossible to get the estimates prepared and sanctioned by the Inspector of Local Works and the Commissioner in time to be able to spend the allotment before the close of the year." In Patna and Gya the money was spent in sinking wells. In Cuttack the sum of Rs. 1,000 provided for in the previous year's budget was drawn from the treasury and credited to the Jagannath Road Fund for investment before the close of the year. It is proposed to expend the interest derived therefrom in sinking wells along the Jagannath Road.

These results are most unsatisfactory, and serve only to illustrate the fact that without the appointment of local agencies, specially entrusted with matters relating to village sanitation and empowered to raise the necessary funds, very little improvement can be expected in this direction. The question of organizing Union Committees is under consideration, and the Lieutenant-Governor hopes before very long to be able to submit definite proposals on the subject. Legislation, however, appears to be necessary, and the whole question is beset with difficulties, to which allusion has already been made in this resolution.

46. The total amount of expenditure shown under the head of Famine Relief is only Rs. 21,064, the whole of which was incurred in the Patna Division. The accounts under

Famine relief.

District.	Amount expended.
	Rs.
Midnapore ...	199
Backergunge	792
Dacca ..	417
Mymensingh	880
Patna ..	374
Gya	108

this head are, however, not yet settled. At first the procedure followed was to treat these works in the affected area as Civil Agency works under the Famine Code, while the supervision was left to the District Board. But later on the relief of distress was made a direct object of the Board's attention. The cost actually incurred during the year is shown in a large measure under the head of Public Works, the expenditure in the Durbhunga district under "Repairs" alone amounting to Rs. 1,41,223. The total expenditure incurred in famine relief is subject to subsequent adjustment between the Boards and the Government.

In regard to the financial responsibility of District Boards in dealing with famine, the principle has been laid down that the Boards, as an integral part of the administration of the country, are bound in the first instance, when the necessity for famine relief shows itself, to divert their whole resources (subject only to the maintenance of absolutely necessary works in non-affected tracts) to combating famine. The executive responsibility of the Boards in affording famine relief is assumed, and the financial responsibility is also in some measure insisted on. But the Lieutenant-Governor admits that as the correlative of this responsibility it will be incumbent on the Government, when the Boards are at an end of their resources, to place them in a position not only to carry on their campaign against a famine, but also to perform their ordinary functions of keeping the district communications in proper repair. If, under these orders the Boards are required to contribute largely towards famine expenditure, it must be remembered that their districts will ultimately largely profit by the outlay incurred. On the other hand, it is recognized that it is a matter of administrative convenience for the Government to utilise the establishments which the Boards are able to place at its disposal, and, having regard to all the circumstances of the arrangement, there will be no reluctance on the part of Government to adopt liberal principles in arriving at an equitable settlement with the Boards.

47. Some attention is reported to have been paid by District Boards to arboriculture, and a small amount of money was spent in the planting of trees along the sides of roads. But the action taken in this direction appears to have been insufficient. The attention of the Public Works Department will be drawn to the subject. Small sums were also spent by some Boards in granting rewards for the destruction of noxious animals.

48. There is a considerable increase under the head of refunds from Rs. 14,694 to Rs. 63,105, due to adjustments. The principal item is a sum of Rs. 27,829 on account of rent of certain ferries managed by Government in Chumparun, which was wrongly credited to the District Board, and was transferred to Provincial revenues during the year.

49. The Lieutenant-Governor will conclude this review by reproducing the observations recorded by Commissioners in their reports on the working of District and Local Boards during the year:—

Mr. Clay, the Officiating Commissioner of the Burdwan Division, writes:—

"Taking the year's results as a whole, it is seen that the Boards do not yet appear to have quite realised their responsibilities in the matter of primary education; have spent little or nothing on sanitation; while their expenditure on public works has not always been judicious. A great deal depends on the attitude taken by the official Chairman. Where these do not abdicate their proper position, and make their legitimate influence felt, the best results may be expected; and there seems no reason why, with a certain amount of control from the higher authorities, the Boards should not in time do good and useful work, and give substantial help in the administration."

Mr. Smith, the Commissioner of the Presidency Division, observes:—

"From what I have seen, it seems to me that on the whole the system of local self-government has continued to work smoothly and successfully. The members generally have continued to take interest in the performance of the duties imposed on them by the Act. I have no doubt that the members of the various sub-committees will attend and take an intelligent interest in their work, if they feel that they are a real power in the disposal of the work. Much necessarily depends on the tact and capacity of the Chairman of any Committee, and the Chairman of a District Board is not an exception."

Mr. Alexander, the Officiating Commissioner of the Rajshahye Division, writes:—

“The District Boards generally worked satisfactorily during the year. The attendance at meetings was fairly good, and the several members took an interest in the transaction of business. Mr. Phillips, late Magistrate and Chairman of the District Board of Rajshahye, reports that the Nowgong and Sudder Local Boards of Rajshahye worked satisfactorily, but he is of opinion that the Nattore Local Board was simply a farce.

“The Local Boards in Pubna worked well during the year. Mr. Fiddian, Chairman of the District Board, writes as follows:—

“In the matter of opening out communications, the Local Boards have been in better touch with the localities concerned than under the old system, and so have been able to open out village roads and branch connecting roads to a considerable extent without having to acquire any land for the purpose. With only one or two exceptions all the land they have wanted for new roads has been given up for the purpose without objection.”

“Mr. Skrine, Chairman of the Rungpore District Board, is of opinion that the Sudder and Gybanda Local Boards have worked well, but that the Kurigram and Nelphamari Local Boards, which have non-official Chairmen, are inefficient organizations.”

Mr. Worsley, the Officiating Commissioner of Dacca, says:—

“All the District and Local Boards appear to have worked satisfactorily during the year, and the district officers bear unanimous testimony to the zeal, interest, public spirit, and intelligence displayed by the members in the discharge of the duties entrusted to them. There was no friction between the Boards and any of the local authorities, and work on the whole was done smoothly. A good deal of the District Board's work is performed by Sub-Committees, the members of which brought considerable intelligence to bear upon the questions laid before them, and generally gave much of their time and attention to the work.”

Mr. Stevens, the Officiating Commissioner of the Bhagulpore Division, makes the following report:—

“Four meetings of the Bhagulpore Board were adjourned for want of a quorum. Mr. Wace remarks on this failure:—‘With so large a number of members as 40, and half of these scattered over this straggling district, the quorum is sometimes hard to obtain, unless the business is very important; but the large Board was deliberately proposed by me to ensure all parts of the district being represented.’ He goes on to say:—‘The interest shown at meetings is encouraging, and the work done by the Education and Finance Committees most satisfactory. The Board showed a laudable readiness to provide in good time what funds they could afford for relief works. They have selected for these some very useful new lines of communication. They made a forcible representation to Government during the year to try and get a more liberal allotment of funds, and having received a final refusal, have set themselves in good earnest to make the most of the money available for education and dispensaries.’

“Regarding the Purneah Board, Mr. Price remarks:—‘From what I have seen of the working of the Local Self-Government scheme in this district, I come to the understanding that the members of the various Boards take a great interest in the performance of the functions delegated to them, and the attendance at District Board meetings is always very full and the discussions very animated. Much real business is done. At the same time I think the District Boards interfere too much in matters requiring for their proper disposal professional knowledge and a more thorough acquaintance with localities than any of its members except the Chairman is ever likely to acquire. The recommendations of the District Engineer are too often, I might almost say invariably, negatived, and as a matter of course much friction is caused, which seriously interferes with the expeditious prosecution of work.’

“The attendance of the members of the District Board and of the Committees was on the whole fair. Those members who cannot attend the Board regularly help in looking after the roads in their neighbourhood, and interest themselves in other respects in District Board work. I had no experience of the District Boards during the year, and have not yet seen much of their work; but from what I have seen, I have formed on the whole favourable impressions.”

Mr. Boxwell, the Officiating Commissioner of the Patna Division, writes:—

“The District Boards are generally praised for working harmoniously. Mr. Grierson discusses the question whether his Board is representative or an assembly of notables. Mr. Beadon says the lawyers on his Board are extremely obstructive. I think all the criticism just, and some of it useful. Much of it is of the nature of awarding marks for merit as to school-boys—for intelligent interest, regular attendance, and so forth. But it seems to me that if the members stayed at home they would do just as much good. The best members are the indigo-planters, who attend few meetings but readily supervise the repairs of roads in their neighbourhood. The Durbhunga Board, following the lead of their Chairman, the District Officer, voted large sums of money for the relief of distress by excellent road-making, and then, dominated by zemindars and lawyers, tried to make itself incapable of this good work by refusing to levy the cess at the required rate. Mr. Beadon writes the best and most minute criticism. Mr. Bourdillon gives the neatest summary. He says:—‘The working triumvirate of Chairman, Vice-Chairman and District

Engineer carry on the work, and the Board acquiesce, and in important cases advise and vote. Nothing more than this seems to be required, and on that understanding the Board have worked successfully. Our roads are well kept up; we have opened more dispensaries and patahalas, and all this without friction or trouble. So I suppose we may 'plaudit.'

"Mr. Beadon goes carefully into detail, and proves, first, that the scheme relieves the District Officer of no part of his work. The help given by the planters in looking after roads is very great. That given by zemindars, either in action or advice, is almost nothing. And then he shows how the lawyers make their own or their client's interest the first object. Executive Officers and Judges are what the people want. The best Executive Officer is a man who understands, but is free from, and above, all local parties—the Roman among the provincials. Committees are *comitia*, little parliaments. What they would like to do, they cannot be permitted to do: what they are set to do, they do not know how to do. They would like to affirm principles and regulate taxation. All this is done for them over their heads. They are set to carry out works, which a mediocre Executive Officer can do better than the best Committee. Therefore all the praise of Committees is excerptary. The work is done now, as long ago, by the District Officer and the Engineer. As soon as a Committee tries to affirm a principle, the Government has to step in and bid it vote right."

Mr. Lyall, the Commissioner of the Chittagong Division, says:—

"The Magistrate of Chittagong reports that the members of both the District and Municipal Boards took a keen interest in all matters put before them. The chief weakness of the Chittagong Boards appears to me to be their disinclination to deal properly with such of their subordinates who commit, or attempt to commit, fraud, and generally to deal vigorously with abuses. In this respect there is certainly room for improvement.

"The Tipperah Boards generally worked well. There have been some disputes between some members of the Comillah municipal body since the close of the year, and during the year the Chairman of the Brahmanberiah Board revived a dispute that I settled two years ago regarding a strip of land by the Government offices, and in resisting his claims, as the Sub-divisional Officer very properly did, some friction took place.

"In Noakholly both the District and Municipal Boards did their duty. The Collector would like to see more natives of the district and more Mahomedans on the Boards. The difficulty is to get good men in a district where all the largest landowners are non-resident.

"I can only repeat what I said last year. The successful working of Boards must depend on the energy and working power of the officer whose duty it is to put work before the Board. A Board will generally follow a good lead, but if left without guidance to search for the right way, they often fail. There is also a tendency to divert money granted for primary education to middle schools, and to spend an undue amount on this class of schools. This will have to be very closely watched, or primary education will suffer."

Mr. Hopkins, the Officiating Commissioner of the Orissa Division, does not record any opinion of his own, but transmits the remarks recorded by the Collectors of Pooree and Balasore as follows:—

"The District Board of Pooree consists of six elected and six nominated members. The Magistrate reports that the Board held 13 meetings and got through a great deal of useful work. There was no difficulty in obtaining a quorum, and the members worked harmoniously with the executive. He makes favourable mention of the non-official members, who practically carried on the work for the latter part of the year. The Local Boards of Pooree and Khoorda held three and four meetings respectively. The Magistrate reports:—'They have been gradually getting into proper working order, and the Khoorda Board formed useful Sub-Committees for managing the dispensary at Khoorda and for the supervision of education.'

"The District Board of Balasore held 10 meetings and the Local Board 6. The Local Board of Bhuddruck held 15 meetings, in 11 of which there was no quorum. The following are his remarks on the working of these Committees:—'These Committees have on the whole worked quite as well as could be expected in so backward a district. They have not developed any startling excess of public spirit, but have generally considered fairly the business laid before them, and given the executive advice and help.'"

50. Upon the whole the Lieutenant-Governor considers that the results of the year's administration amply justify the remarks with which he closed last year's report. He then wrote:—"Sir Steuart Bayley's opinion is that when we have found in some instances considerable success, and in no instance failure; when we have to some extent awakened public interest and enlisted public spirit without impairing efficiency in administration; and when the majority of district officers are working in cordial sympathy with the local bodies, it may fairly be said that the first experience of the measure gives good promise of its satisfactory establishment." The working of District Boards during the past year has not been devoid of blemishes: the defects have been pointed out in this review; but generally speaking it has been satisfactory. As a rule the interest taken by the members of a Board in its working is great: the attendance in many districts is creditable, and there is a praiseworthy desire to aim

at successful administration. On the other hand, there are signs in some cases of timidity; in others of inexperience in the transaction of public business; in others of the undue subordination of public to private purposes; and in many instances there is an unwise tendency to excessive interference with the executive in professional questions. These defects are indeed not peculiar to District Boards in Bengal, but are inherent in every system of Local Self-Government in all countries. They are far more than compensated by the advantage of entrusting the management of local affairs into the hands of those who from the nature of the case are most permanently interested in its success. Local Self-Government in Bengal is still in its infancy and awaits development in all departments, but it promises well. What appears to be now chiefly needed is more organization and opportunities for advice, encouragement, and, where necessary, supervision and control to be exercised by a higher authority with larger experience and observation of the working of Boards throughout the whole Province and in other Provinces of India than can now be supplied by Magistrates and Commissioners, who are absorbed in their own work of administration, and cannot discharge the functions which would properly devolve on a Central Board with an official President at its head.. It is impossible for the Lieutenant-Governor to directly undertake these duties, and he apprehends that the constitution of such a Board of control as was originally contemplated when the scheme of Local Self-Government was first introduced into Bengal will soon become an administrative necessity. The resources of District Boards call for further development; their assets are at present altogether insufficient to meet the responsibilities which properly devolve on such bodies, and are fulfilled by District Boards in other parts of India. The administration of Public Works, of Education, and especially of the Sanitary Department calls for more direct supervision and guidance than the Local Government is able to give, and if Local Self-Government in Bengal is to receive its proper expansion, it will, in the Lieutenant-Governor's opinion, be necessary to supplement the district working of local bodies with the assistance and support and capacity for organization which a central authority with leisure and ability for such a task will alone be in a position to afford.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.

APPENDICES.

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APPENDIX A.

Statement showing the number of Meetings held by the Members of the Local Boards during the year 1888-89.

DIVISION.	Name of district.	Name of Local Board.	Number of members.	Number of meetings.	Average attendance of members at each meeting.	Average percentage of attendance at meetings.
BURDWAN	Burdwan ...	Burdwan ...	15	3	7	18'6
		Raneegunge ...	9	7	4'5	50
		Cutwa ...	9	3	3'3	30'6
		Culina ...	9	3	4	41'1
	Bankoora ...	Bankoora ...	9	8	5	41'3
		Bishenpore ...	9	6	3'5	38'9
	Beerbhoom ...	Sudder (Soory) ...	11	7	3'1	28'5
		Kampore Hat ...	9	7	5'5	61'8
	Midnapore ...	Midnapore ...	36	5	8'5	25'6
		Ghuttal ...	18	13	8	44'4
		Tumlook ...	18	7	7'5	41'6
		Contai ...	21	14	6'6	31'4
	Hooghly ...	Hooghly ...	15	12	6'1	41'1
		Serampore ...	15	10	5'5	36'6
		Jehanabad ...	9	11	6'3	70'6
	Howrah ...	Howrah ...	9	7	4'5	50'7
		Oolooberiah ...	12	16	5'3	44'2
PRESIDENCY	24. Pergunnahs ...	Alipore ...	15	6	6'1	41
		Diamond Harbour ...	12	12	8	66'6
		Baraset ...	9	9	4'7	52'2
		Russirhat ...	9	4	4'2	47'2
		Dum-Dum ...	7	2	3'5	50
		Barrackpore ...	6	3	5'3	88'3
	Nuddea ...	Krishnaghur ...	12	5	5'8	48'3
		Kooshita ...	9	3	5'6	62'2
		Choodanga ...	9	2	5	55'5
		Meherpore ...	9	4	5'2	58'3
		Banaghat ...	10	7	4'8	48'5
	Jessore ...	Jessore ...	18	6	6'5	36'1
		Jhenidah ...	9	7	7	77'7
		Magoorah ...	9	9	3'7	41'6
		Narail ...	9	9	8'2	85'5
		Bongong ...	15	3	7'6	50'6
	Moorsheadabad ...	Berhampore ...	15	4	6	40
		Lalbagh ...	8	6	4	59
		Kandi ...	10	10	3	39
		Jungipore ...	12	10	7	58'3
	Khoolna ...	Khoolna ...	12	8	5'7	47'9
		Bagerhat ...	12	5	5'4	45
		Satkhira ...	15	5	7'8	52
DACCA	Dacca ...	Dacca ...	12	6	6'6	55
		Naraingunge ...	9	6	5'1	56'6
		Manickgunge ...	9	9	5'6	62'1
		Moonshingunge ...	15	8	7'2	48'8
	Furreedpore ...	Furreedpore ...	12	7	6	50
		Madaripore ...	12	10	5'4	45
		Goulundo ...	9	6	4'5	53'6
	Backergunge ...	Backergunge ...	18	14	8'2	45'5
		Perozepore ...	15	13	6'9	38'3
		Patuakhailly ...	9	8	4'2	46'6
		Bhola ...	9	7	5'3	60
	Mymensingh ...	Mymensingh ...	12	14	4'7	39'1
		Jamalpore ...	8	7	3'7	46'2
		Tangail ...	8	12	4	50
		Netrokona ...	8	9	5'3	65'3
		Kishoregunge ...	8	17	4'5	56'2
RAJSHAHYE	Rajshahye ...	Benutlah ...	15	10	6'8	45'3
		Nowgong ...	10	3	7	70
		Nattore ...	12	7	6	50
	Pubna ...	Pubna ...	12	10	5'7	47'5
		Serajgunge ...	12	13	5'5	45'8
	Rangpore ...	Rangpore ...	1	8	5'2	48'7
		Gaibanda ...	7	12	3'3	42'6
		Kurigram ...	7	0	4	57'1
		Nelplamuri ...	6	7	3'7	61'9
	Patna ...	Patna ...	12	13	4	35'3
		Dumapore ...	9	6	5	55'5
		Barh ...	9	5	4	44'4
		Behar ...	10	2	3	30
	Gya ...	Gya ...	9	2	5	55'5
		Nowadah ...	6	7	3	50
		Jehanabad ...	6	3	0'9	16'5
		Aurangabad ...	7	5	2	28'5
PATNA	Shalabad ...	Arrah ...	30	4	11'3	37'7
		Buxar ...	15	3	3	20
		Sasaram ...	20	8	8	40
		Bhabua ...	8	8	4	50
	Durbhunga ...	Madhubani ...	10	9	5'5	55
		Durbhunga ...	10	13	3	30
		Tajpore ...	9	8	4	50

APPENDIX A—concluded.

DIVISION.	Name of district.	Name of Local Board.	Number of members.	Number of meetings.	Average attendance of members at each meeting.	Average percentage of attendance at meetings.
PATNA—concluded.	Muzafferpore	Sitamarhi	8	3	4.3	53.7
		Muzafferpore	8	5	2.6	32.5
		Ilajipore	8	3	3.6	45.8
	Sarun	Gopalgunge	6	10	3.1	50.0
		Sewan	8	14	2.5	31.2
		Chupra	16	8	5.1	32
BHAGULPORE	Monghyr	Monghyr	12	9	5	41.6
		Bogusserai	12	5	4.8	40
		Janui	12	11	3	25
	Bhagulpore	Bhagulpore	13	12	5.8	44.6
		Supool	14	14	6.7	47.9
		Muddehpur	12	12	4.8	40
		Banka	12	14	5.7	47.5
	Purneah	Arraresh	12	7	6	50
		Kissengunge	12	6	4	33.3
		Purneah	12	5	6	50
ORISSA	Cuttack	Cuttack	15	10	8	40
		Kendrapara	12	13	5.6	46.6
		Jajpore	12	6	8	66.6
	Pooree	Pooree	8	4	3.5	43.7
		Khoorda	6	4	4.2	70.8
	Balasore	Balasore	12	6	6	50
		Bhuddruck	10	11	5	50.9
CHITTAGONG	Tipperah	Tipperah	12	10	6.5	54.1
		Brannanbariah	9	6	5.8	58.9
		Chandpore	7	5	3.1	48.5

Statement showing the Income of District Boards

NAME OF DIVISION.	NAME OF DISTRICT BOARD.	Opening balance.	EDUCATION.						MEDICAL.				
			School fees.	Contributions.	Sale proceeds of books.	Income from endowments.	Miscellaneous.	Total.	Hospital and dispensary receipts.	Income from endowments.	Contributions.	Miscellaneous.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	Burdwan	78,120	1,300	...	...	...	307	1,007	92	...	...	...	92
	Hooghly	80,018	614	245	...	...	1,012	1,871	...	00	115	...	315
	Howrah	20,072	...	...	...	...	220	220	...	...	...	...	...
	Bankoora	10,925	945	106	...	...	...	1,051	...	...	...	...	...
	Beerbhoom	21,945	...	...	...	...	...	168	29	...	83	14	125
	Midnapore	2,594	1,741	925	9	...	...	2,673	...	...	...	...	...
	Total	1,91,863	4,600	1,276	9	...	1,539	7,592	121	200	197	14	532
Presidency	Moorsheadabad	21,181	...	...	...	...	...	...	...	...	...	...	...
	Nuddea	8,322	681	172	...	...	3	856	...	...	...	...	...
	Jessore	25,717	582	54	...	...	...	636	148	...	438	3,730	4,316
	24-Pergunnahs	26,407	469	65	...	...	817	1,351	...	...	...	...	...
	Khoolna	179	348	98	...	...	1	447	...	...	29	...	29
	Total	81,756	2,080	389	...	...	821	3,290	148	...	467	3,730	4,845
Dacca	Backergunge	57,203	1,500	12	...	...	835	2,237	...	...	...	...	...
	Dacca	50,007	...	...	...	...	...	...	...	...	018	...	618
	Furcedpore	20,474	...	...	...	...	...	...	...	...	...	...	...
	Mymensingh	1,07,961	824	50	...	...	...	874	...	...	...	...	...
	Total	2,41,645	2,214	62	...	...	835	3,111	...	...	618	...	618
Patna	Patna	1,37,980	514	...	...	...	...	514	...	...	...	...	...
	Gya	31,626	403	04	...	...	62	569	810	...	903	...	1,713
	Shahabad	1,01,178	894	...	...	...	744	1,078	...	...	...	...	...
	Mozufforpore	15,927	323	...	...	...	101	424	...	...	...	...	...
	Durbhunga	1,42,171	429	1,080	...	...	18	1,527	...	...	...	...	...
	Sarun	1,36,960	1,151	257	...	...	1	1,409	...	...	...	...	...
	Chumparun	34,986	472	...	...	...	532	1,004	...	...	...	...	...
	Total	6,00,828	4,246	1,401	...	...	1,408	7,115	810	...	903	...	1,713
Bhagulpore	Bhagulpore	84,442	511	332	...	...	...	843	...	...	1,818	100	1,018
	Muldah	66,634	639	...	...	...	...	639	...	...	...	...	...
	Monghyr	74,430	543	420	...	...	1,634	2,597	...	...	...	...	...
	Purneah	87,052	304	...	...	...	23	327	...	...	1,233	...	1,233
	Total	3,03,107	1,997	752	...	...	1,657	4,406	...	...	3,051	100	3,151
Rajshahye	Rungpore	51,678	707	116	...	...	...	823	...	...	...	...	...
	Dinapore	38,051	640	883	...	...	3	1,665	...	...	339	...	339
	Hogra	45,321	1,033	...	...	...	498	1,501	...	...	51	...	51
	Julpigoree	25,358	129	...	...	...	215	344	...	...	...	...	...
	Pubna	29,055	103	...	...	...	...	103	...	...	...	...	...
	Rajshahye	18,300	153	...	...	...	...	153	...	...	...	...	...
	Total	2,07,763	2,834	999	...	...	716	4,579	...	...	390	...	390
Orissa	Cuttack	12,977	577	440	...	...	386	1,403	...	...	...	...	...
	Pooree	4,271	63	...	...	...	5	63	...	...	...	...	...
	Balasore	14,961	116	600	...	...	2	718	7	119	...	...	126
	Total	23,067	756	1,040	...	...	393	2,189	7	119	...	...	126
Chittagong	Chittagong	62,515	...	...	...	...	1,087	1,087	...	...	...	...	...
	Noakholly	41,578	555	23	...	...	14	597	...	...	...	...	...
	Tipperah	57,250	...	...	...	...	...	...	...	...	...	...	...
	Total	1,61,349	555	23	...	...	1,101	1,684	...	...	...	...	...
	GRAND TOTAL	18,12,038	19,382	5,047	9	...	8,500	33,996	1,086	319	5,028	3,844	10,875

* This includes Rs. 1,092, which have been shown
† The balance of the Jagannath Road Fund has
‡ This amount represents canal tolls.

DIX B.

No. 1.

under Act III (B.C.) of 1885 for the year 1888-89.

Pounds.	Public Works.	Fertile.	Grant from Provincial rev- enues.	Balance of the District Road Fund under the Cess Act, 1880.	MISCELLANEOUS.				Advances.	Deposits.	Total receipts during the year.	Total receipts,* including balance.
					Rent of serais and bungalows.	Fees, fines, and forfei- tures.	Miscellaneous.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,541	...	8,032	25,037	1,02,826	3	152	1,181	1,336	3,075	4,255	1,56,001	2,34,130
9,047	...	0,204	68,870	75,046	...	10,029	10,179	20,208	5,353	1,402	1,03,096	2,78,144
3,233	...	10,045	6,590	41,485	...	...	800	800	130	11	62,323	82,395
2,054	...	1,366	...	43,094	...	973	50	1,023	1,694	1,224	62,408	41,441
7,090	...	705	22,182	53,603	186	2,103	227	2,516	8,282	1,667	95,824	1,18,773
9,583	...	16,001	45,758	1,37,001	64	5,249	3,133	8,446	7,807	7,488	2,33,449	2,36,043
40,118	...	43,223	1,64,997	4,55,185	253	18,506	21,379	40,138	26,521	16,037	7,94,103	9,85,966
12,126	...	8,256	...	69,782	...	21	383	404	3,404	1,136	95,168	1,16,299
27,813	659	10,384	2,700	79,043	171	3,321	1,551*	5,043	8,434	...	1,34,032	1,43,234
21,340	1,801	6,971	18,059	91,524	0	2,878	5	2,892	10,071	2,346	1,60,565	1,86,282
7,714	8,140	13,029	1,36,001	1,11,887	...	3,336	385	3,721	3,788	244	2,89,575	3,15,982
4,070	...	2,214	39,001	69,130	26	983	1,451	2,462	2,596	3,128	1,23,086	1,23,805
73,681	10,600	41,454	1,89,421	4,21,330	206	10,541	3,775	14,522	28,583	6,894	8,03,926	8,85,682
10,403	...	7,055	47,278	74,218	...	1,373	4,621	5,994	530	2,690	1,50,405	2,07,608
10,228	...	20,609	40,693	65,322	...	69	6,318	6,386	17,775	...	1,01,590	2,17,603
10,550	...	1,747	288	42,432	...	4,858	996	5,854	3,221	9,318*	73,110	93,384
37,494	...	12,313	3,118	1,61,809	...	2,150	3,726	5,876	9,627	7,919	2,39,030	3,40,001
68,670	...	41,724	91,347	3,43,781	...	8,449	15,661	24,110	31,153	19,927	6,24,441	8,66,086
5,697	...	21,347	393	1,60,809	1,827	4,102	0,106	12,035	424	5,371	2,06,582	3,44,562
7,890	...	664	32,050	1,76,014	149	3,858	4,641	8,659	17,891	8,400	2,54,469	2,80,085
6,442	...	15,319	...	1,29,011	285	2,083	55	2,423	12,067	1,045	1,60,485	2,70,063
4,731	...	13,678	2,158	1,33,672	570	905	443	1,018	15,538	2,483	1,74,602	1,90,529
6,438	...	23,130	6,024	2,01,209	293	8,118	2,678	11,089	45,229	10,160	3,04,796	4,40,967
4,984	...	27,721	5,245	1,49,788	661	223	181	1,070	31,402	7,163	2,29,242	3,66,202
18,129	...	8,307	...	63,402	275	80	7,835	8,199	18,956	...	1,20,027	1,55,013
54,311	...	1,10,166	46,472	10,16,595	4,000	10,380	21,942	45,762	1,41,907	35,512	14,50,193	20,60,021
14,387	...	3,036	...	1,25,163	152	1,061	4,782	6,895	7,183	6,130	1,65,553	2,49,987
15,829	...	26,121	...	27,220	...	769	227	943	4,058	801	75,661	1,32,285
10,848	...	17,940	15	1,27,090	...	5,899	197	6,096	9,561	178	1,74,119	2,48,568
44,879	75,030	238	1	503	745	3,768	1,015	1,26,997	2,14,649
25,938	...	47,097	15	3,54,512	390	8,617	5,712	14,719	24,360	8,124	5,42,322	8,45,489
11,067	...	30,023	2,855	1,24,068	206	0	608	883	19,203	871	1,80,813	2,41,491
19,442	...	3,568	12,176	75,434	...	703	3,641	4,344	12,625	177	1,29,670	1,67,731
12,384	...	9,370	...	42,745	13	628	963	1,604	2,190	1,218	71,153	1,16,474
6,705	...	16,032	15,000	42,187	854	690	5,765	7,309	2,363	...	89,940	1,16,298
14,191	...	8,595	168	49,253	...	1,825	6,764	8,589	362	7,989	91,229	1,20,284
9,038	...	12,021	...	74,107	331	1,275	403	2,009	10,236	918	1,14,462	1,32,782
74,547	...	79,609	30,189	4,07,793	1,404	5,130	18,144	24,738	52,969	11,173	6,96,287	8,94,050
0,346	...	4,209	28,572	51,701	4,534	2,525	552	7,011	1,069	662	1,01,473	1,14,430
1,806	...	3,804	29,507	30,404	8	1,185	46	1,230	35	...	66,022	62,651
4,668	...	5,469	37,857	27,133	86	1,576	1,820†	3,482	2,813	2,342	84,598	99,559
12,719	...	13,532	95,830	1,09,238	4,628	5,286	2,418	12,392	3,917	3,094	2,52,993	2,76,660
6,093	11,578†	22,069	2,419	84,014	31	68	7,016	7,115	9,416	...	1,43,791	2,06,306
6,627	...	10,952	29,563	74,166	7	240	3,338	3,633	8,956	6,900	1,41,394	1,82,072
9,011	...	4,044	...	87,297	...	2,329	8,900	11,229	2,710	949	1,15,240	1,72,490
21,781	11,578	37,065	31,982	2,45,477	38	2,637	19,302	21,977	21,082	7,849	4,00,425	5,61,774
4,31,915	22,178	4,13,870	6,60,349	33,53,867	11,039	78,846	1,08,333	1,97,918	3,30,182	1,08,540	55,63,690	73,73,728

* "refunds" in the accounts furnished by the Commissioner.
been included in this.

Statement showing the expenditure of District

Division.	Name of District Board.	Opening balance.	Income during the year.	Refunds.	ADMINISTRATION.				EDUCATION.					MEDICAL.				MINOR DEPARTMENTS.			
					Establishment and contingencies of District and Local Boards' offices.	Percentage cost of establishment for officers of accounts, control and audit.	Total.	Establishment and contingencies.	Scholarships.	Prizes.	Miscellaneous.	Total.	Vaccination.	Sanitation.	Hospitals and dispensaries.	Miscellaneous.	Total.	Poumda.	Census.	Public exhibitions and fairs.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan.	Burdwan ...	78,129	1,86,001	13	4,857	2,300	7,247	50,040	...	700	7,901	58,647	...	400	597	...	997	...	...	...	...
	Hoochly ...	80,048	1,03,008	40	4,604	1,008	6,398	35,608	...	544	6	36,248	...	...	503	119	712	...	...	...	...
	Howrah ...	20,073	62,323	...	2,883	1,542	4,425	18,015	...	...	...	18,015	...	...	...	...	...	...	...	...	...
	Hankooa ...	10,925	52,406	...	2,532	694	3,226	19,637	...	5,212	4,750	20,499	...	...	...	...	...	...	...	...	...
	Beerbhoom ...	21,945	96,828	...	2,244	1,010	3,254	18,929	...	174	109	14,212	...	...	262	...	262	...	...	...	...
	Midnapore ...	2,694	2,33,440	100	5,187	2,782	7,969	52,718	...	2,059	...	54,777	...	189	720	...	928	288	...	...	...
	Total ...	1,91,863	7,94,103	709	22,401	10,086	32,487	1,89,937	...	8,695	12,766	2,11,398	...	599	2,181	110	2,899	344	...	...	...
Presi- dency.	Moorsheadabad	21,131	95,168	...	5,451	1,561	7,012	3,184	...	...	17,417	20,601	...	...	...	...	...	281	...	...	...
	Nuddca ...	8,322	1,34,932	100	4,511	1,818	6,329	7,110	...	872	24,878	32,869	...	...	...	202	202	197	...	...	...
	Jessore ...	25,717	1,60,565	4,582	5,781	1,720	7,601	5,786	...	...	27,901	33,777	...	...	789	...	769	469	...	...	...
	24-Pergunnahs	26,497	73,410	110	5,166	2,100	7,266	27,322	...	1,095	9,831	38,848	...	...	...	...	...	133	...	...	...
	Khoolna ...	179	1,23,686	569	3,646	965	4,511	16,251	259	400	13,245	30,154	...	...	410	...	410	34	...	...	...
	Total ...	81,766	8,03,926	5,211	24,455	8,164	32,619	60,162	258	2,367	63,402	1,56,249	...	...	1,179	292	1,471	1,114	...	...	...
Dacca.	Backergunge	57,303	1,50,405	50	4,972	1,561	6,533	11,761	...	...	23,564	35,325	...	792	...	...	792	...	...	...	...
	Dacca ...	56,007	1,61,596	708	6,624	1,753	8,377	6,002	...	607	62,017	68,619	...	417	95	...	512	63	...	...	...
	Farrukpore ...	20,474	73,410	237	3,789	1,265	5,054	7,133	...	...	18,882	26,015	...	...	...	...	...	5	...	...	...
	Mymensing ...	1,07,961	2,39,030	...	5,815	3,241	9,056	33,552	...	...	8,442	39,994	...	880	600	25	1,505	170	...	...	...
	Total ...	2,41,645	6,24,441	985	21,200	7,420	29,020	58,448	...	600	1,10,905	1,09,963	...	2,080	695	25	2,800	238	...	...	...
Patna.	Patna ...	1,37,980	2,06,582	...	11,358	3,207	14,565	18,947	...	1,002	470	20,479	5	374	508	...	687	691	...	...	...
	Gya ...	31,626	2,54,459	208	9,542	2,872	12,714	20,841	184	430	720	28,175	...	108	1,731	...	1,839	767	...	...	...
	Shahabad ...	1,01,178	1,69,485	190	7,297	2,506	9,803	12,397	80	274	523	13,194	...	...	...	...	...	225	...	...	...
	Mozufferpore	15,927	1,74,602	143	5,028	2,365	7,993	3,756	...	655	14,311	18,752	...	...	...	...	...	...	...	...	...
	Durbhanga ...	1,42,171	3,04,796	...	8,596	3,571	12,167	4,744	...	...	11,557	16,301	...	...	...	...	...	282	...	...	...
	Saran ...	1,36,900	2,29,242	2	7,847	3,777	11,624	19,269	372	1,301	4,773	25,715	...	...	3,598	20	3,618	5,139	...	1,346	1,34
Bhavn- pore.	Chumpanun ...	34,988	1,20,027	27,857	2,823	1,860	4,673	16,809	144	347	837	17,837	...	...	...	...	...	3,218	...	...	...
	Total ...	6,00,628	14,59,163	28,480	53,391	20,148	73,539	1,02,733	730	4,080	32,891	1,40,453	5	482	5,837	20	6,344	10,322	...	1,346	1,34
	Bhagulpore ...	84,442	1,65,555	35	4,871	2,452	7,323	12,349	204	4,453	324	17,310	...	...	3,302	...	3,302	317	...	...	...
	Maldah ...	56,634	75,651	2,073	2,000	1,197	3,197	12,373	...	294	327	12,006	...	...	...	6	...	...	...	...	...
	Monghyr ...	74,430	1,74,119	3,451	4,787	2,499	7,286	13,185	107	...	8,155	21,427	...	...	1,680	...	1,680	188	...	...	...
	Purneah ...	87,602	1,26,007	13,429	3,620	2,670	6,299	12,959	108	290	3,582	16,939	...	...	358	176	634	38	...	...	...
Rajshahye.	Total ...	3,03,167	5,42,322	18,908	15,278	8,827	24,105	60,869	419	5,017	12,368	68,672	...	...	5,340	182	5,522	543	...	...	...
	Rungpore ...	51,678	1,80,813	3,111	8,348	2,435	10,783	7,253	...	114	20,611	33,978	...	...	275	519	794	...	...	...	...
	Dinagpore ...	38,051	1,29,670	41	2,504	1,548	4,052	25,875	...	...	...	25,875	...	246	498	...	744	22	...	...	...
	Bogra ...	45,321	71,163	...	1,009	1,110	2,779	4,304	...	6	8,327	12,697	...	...	1,431	...	1,431	32	...	...	...
	Julpigoree ...	25,358	89,940	...	2,197	1,121	3,318	2,096	...	75	5,545	7,726	...	...	...	...	...	87	...	...	...
	Futua ...	29,056	91,229	8	3,914	1,081	4,995	3,902	...	...	22,137	22,439	...	...	...	...	...	792	...	...	...
Orissa.	Rajshahye ...	18,300	1,14,482	...	3,080	1,603	4,683	19,463	...	251	...	19,714	...	...	...	...	...	291	...	...	...
	Total ...	2,07,703	6,86,287	3,160	21,712	8,898	30,610	59,353	...	446	62,630	1,22,429	...	246	2,204	519	2,969	1,104	...	...	...
	Cuttack ...	12,977	1,01,473	520	1,666	1,281	2,960	6,230	26	930	30,294	37,420	...	1,000	...	100	1,100	3,735	...	...	...
	Pooree ...	4,271	66,922	...	2,166	570	2,736	7,552	...	303	5,221	13,169	...	...	376	...	376	93	...	...	...
	Balasore ...	14,961	84,508	51	2,552	701	3,253	24,892	6	500	185	25,583	...	...	966	...	966	1,049	...	...	...
	Total ...	23,667	2,52,903	571	6,384	2,555	8,939	38,674	32	1,823	35,643	76,172	...	1,000	1,342	100	2,442	4,877	...	...	...
Chitta- font.	Chittagong ...	62,515	1,43,791	4,169	4,151	2,267	6,418	23,599	...	...	...	23,599	...	...	...	...	...	21	...	...	...
	Nonkhollly ...	41,678	1,41,394	665	2,641	1,338	3,979	2,640	...	...	21,274	23,914	...	...	...	...	...	30	...	...	...
	Tipperah ...	57,856	1,15,240	178	3,514	1,562	5,016	37,970	...	...	...	37,970	...	...	885	434	1,319	...	...	...	...
	Total ...	1,61,340	4,00,425	5,001	10,306	5,107	15,413	64,209	...	...	21,274	85,483	...	...	885	434	1,319	51	...	...	...
	GRAND TOTAL	18,12,038	55,63,690	63,106	1,75,127	71,605	2,46,732	6,24,384	1,430	23,047	3,81,939	10,30,809	5	4,416	10,663	1,691	25,775	18,683	...	1,346	1,34

* This includes expenditure under "Prima"
† This includes grant to primary and oth
‡ This includes Rs. 59,830, being the balan
§ This includes compensation for lands at

DIX C.

No. II.

Boards under Act III (B.C.) of 1885.

Stationery and printing.	SUPERANNUATIONS.			PUBLIC WORKS.							MISCELLANEOUS.							Famine relief.	Advances.	Deposits.	Total expenditure.	Balance at the close of the year.
	Pensions.	Gratuities.	Total.	Original works.	Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Miscellaneous public improvements.	Total.	Ferries.	Staging bungalows and serais establishment and contingencies.	Rewards for the destruction of wild animals.	Miscellaneous.	Total.							
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,140 689 949 737 ... 076	... ... 299	300 ... 309 ... 2,000 ...	300 ... 309 ... 2,000 ...	8,041 3,630 4 13,378 17,680 30,887	81,821 86,676 15,489 18,022 35,558 98,060	13,892 14,499 4,008 7,706 5,457 18,534	243 72 238 396 252 287	... ... ... 11 ... ...	... ... ... ... ... ...	1,03,987 1,04,877 17,739 39,573 68,936 1,47,764	80 9 11 1,089	... ... 40 286 445 ...	... ... ... 286 ... 21	... 64,488 469 543 838 1,076	... 64,488 409 809 1,283 1,097	... ... ... ... ... ...	1,760 2,536 240 1,638 8,146 8,058	2,390 1,727 1,062 603 1,585 6,112	1,76,671 2,18,090 43,304 76,203 89,670 2,29,701	57,459 55,045 39,001 34,722 29,094 6,282
4,491	209	2,300	2,509	73,609	3,33,628	64,146	1,489	11	...	4,72,880	1,177	761	21	67,404	68,170	...	23,018	13,539	8,33,717	1,52,249		
711 400 1,443 1,101 1,037	... ... ... 480 ...	... ... ... ... ...	... ... ... 480 ...	1,187 1,369 8,903 18,981 19,150	54,566 46,814 45,895 1,02,982 10,002	11,708 11,426 16,793 19,700 9,021	58 1,014 787 883 437	... ... 14 ... ...	... ... ... 2,003 ...	67,609 60,853 92,362 2,04,600 44,010	5 135 485 257 1	... 207 596 ... ...	... ... ... 361 228	... 127 ... 361 228	... 424 ... 369 258	... ... ... 369 258	3,947 6,351 10,571 6,726 12,064	195 300 614 149 2,323	1,00,301 1,04,170 1,58,950 2,60,037 95,960	15,034 35,034 27,323 55,945 27,905
4,732	480	...	480	40,580	3,40,250	68,798	3,179	14	2,003	4,69,533	853	893	30	716	1,639	...	45,659	3,577	7,23,487	1,62,106		
850 1,568 819 1,697	... ... ... ...	... ... ... ...	... ... ... ...	38,374 37,163 22,215 96,583	43,018 21,178 14,755 20,069	11,891 9,561 6,985 19,250	759 475 51 1,037	... ... 4,546 ...	... ... 642 ...	84,842 68,377 48,803 1,37,639	4,799 6,318 1 ...	... ... ... ...	... ... ... ...	... 190 ... 440	... 190 ... 446	... ... ... ...	763 15,591 2,921 6,235	891 1,09,221 9,299 2,521	1,4645 1,09,221 93,244 1,98,863	62,963 48,582 640 1,48,128
4,834	...	...	...	1,04,335	1,00,220	47,397	2,322	4,545	642	3,49,451	10,016	...	...	636	636	...	25,510	12,511	6,05,973	60,113
1,680 4,908 2,626 1,913 2,045 2,152 789	... ... ... ... ... ... ...	... ... ... ... ... ... ...	... ... ... ... ... ... ...	68,247 74,591 48,382 50,413 84,417 72,111 12,907	73,544 47,897 74,592 33,631 1,41,523 95,381 34,261	20,388 27,470 23,285 23,104 31,177 22,244 15,184	2,290 1,712 1,489 1,930 1,700 785 801	... ... ... ... ... ... ...	... ... ... ... ... ... ...	1,61,400 1,61,070 1,47,748 1,09,084 2,58,523 1,60,623 63,216	... 890 253 835 69 8,362 2,301	2,680 1405 363 835 765 1,136 609	187 385 ...	16 679 363 1,294 11 779 3,517	2,463 15,736 ... 26,901 8,436 42,358 809	550 92 ... 15,736 4,677	2,320 17,700 6,165 2,443 63,917 42,358 22,110	6,519 10,103 6,165 2,443 8,436 13,012 6,141	2,15,077 2,30,800 1,02,149 1,81,371 5,70,812 2,71,867 1,51,090	1,29,485 55,276 78,514 6,188 78,155 94,885 3,983
16,119	...	...	...	4,11,068	4,70,532	1,02,854	10,779	...	...	10,55,233	11,935	7,283	572	3,184	10,969	2,064	1,80,909	62,892	16,15,016	4,44,406
1,100 649 290 953	... ... ... ...	30 ... 24 ...	30 ... 24 ...	31,030 2,787 44,708 30,093	69,568 18,889 61,049 31,863	25,243 5,601 18,290 10,791	603 798 802 501	... ... 60 ...	1,909 ... 193 708	1,29,413 28,275 1,25,258 80,850	806	427 111	... ... ... 135	1,585 232 822 1,002	2,012 232 822 1,248	... ... ... ...	8,173 2,407 7,875 7,225	22,545 27 1,325 ...	1,01,456 50,021 1,39,012 1,27,621	58,541 82,264 78,946 1,27,621
2,807	...	54	54	1,09,518	1,81,389	66,121	2,804	60	2,870	3,02,802	896	538	135	3,641	4,311	...	25,940	23,897	5,38,610	8,06,879		
2,138 690 318 893 403 506	... ... ... ... ... ...	... ... ... ... ... ...	... ... ... ... ... ...	82,875 30,932 8,786 38,760 3,636 20,531	98,960 26,311 23,491 17,303 26,090 29,814	17,223 13,009 7,203 8,896 6,396 11,333	1,706 1,296 81 644 75 742	192 ... 75 ... ... ...	... ... ... ... ... 2,500	1,50,956 77,639 39,036 65,500 38,273 65,616	231 639 227 26	391 56 ... 650 ... 645	60	389 40 48 1,796 424 ...	840 162 48 2,446 424 616	... ... ... ... ... ...	17,978 11,431 3,019 15,133 175 10,390	631 64 175 96,716 74,207 116	2,21,340 1,20,659 60,135 96,716 74,207 1,01,897	20,151 47,062 56,339 10,589 46,077 30,885
5,002	...	...	...	1,91,516	1,71,978	64,504	4,644	1,631	3,305	4,37,028	1,123	1,096	110	2,703	4,505	...	57,936	7,398	6,73,954	2,20,096
402 203 846	... ... ...	... ... ...	... ... ...	8,249 6,534 4,100	39,078 20,813 39,980	10,287 5,481 4,983	134 317 ...	... ... ...	... ... ...	57,748 33,145 40,013	... 72 ...	628 260 776	... ... ...	... 628 200 776	... ... ...	... ... ...	... 275 1,362	... 50,335 82,599	1,04,593 12,316 16,600	9,857 12,316 16,600
1,541	...	...	...	18,883	99,821	20,751	451	...	...	1,39,900	72	1,670	...	...	1,670	...	1,637	...	2,37,827	38,533
1,313 892 705	27 ... ...	... ... ...	27	7,962 23,853 26,380	23,027 33,400 23,721	10,836 10,702 11,349	115 73 1,300	... ... ...	... ... ...	40,940 68,118 62,750	28 ... ...	... 69 ...	... ... ...	1,081 ... 267	1,081 60 207	... ... ...	17,008 2,039 860	140 5,940 850	1,01,701 1,06,538 1,00,615	1,04,605 76,439 62,881
2,910	27	...	27	58,195	85,148	32,077	1,498	...	...	1,77,808	20	69	...	1,348	1,417	...	21,404	6,930	3,17,849	2,43,925
48,546	806	2,364	3,160	11,06,704	17,88,983	5,27,508	27,115	6,261	8,910	34,05,541	26,128	12,840	874	70,612	93,326	21004	3,88,073	1,20,744	55,47,032	18,28,696		

Education " and " Grant-in-aid,"
schools and inspection charges,
of the District Fund transferred to Howrah.
travelling allowance of members.

APPENDIX D.

Statement showing the receipts and charges transferred from the Provincial Accounts to District Boards and the grants made to each Board to establish equilibrium between such receipts and charges.

		RECEIPTS.						CHARGES.										REMARKS.						
DIVISION.	DISTRICT.						Total.	Education.						Total.	Contingencies.	Pounds.	Ferry.		Medical.	Contribution on account of the percentage to be levied under section 53, clause 3 of the Act.	Contribution for roads and communications from the 10 per cent. on collections in Government Estates.	Miscellaneous.	Total of columns 17 to 22.	Total charges (columns 16 and 23).
		Pounds.	Ferry.	Medical.	Government Grant.			Sub-Inspectors of Schools.	Salaries.	Travelling Allowance.	Middle schools directly managed by the Board.	Grants-in-aid to middle schools.	Primary Grant.												Education clerk.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
BUNDWA.	Burdwan	1,117	8,616	11,923	...	95,143	46,801	3,450	1,260	3,025	14,532	23,431	360	33	46,034	240	...	150	332	45	...	767	46,801	
	Bankura	880	1,796	2,184	...	35,536	30,431	2,025	800	1,800	6,636	13,065	360	36	30,065	356	...	...	72	...	...	428	30,431
	Berhampur	672	5,041	6,768	...	12,130	18,525	2,325	900	3,732	9,567	14,422	360	36	14,422	...	...	...	...	...	...	96	18,525
	Midnapore	2,833	13,132	19,551	...	32,639	67,180	6,675	2,700	5,190	8,940	33,320	360	36	37,230	213	147	...	516	9,075	...	9,950	67,180	
	Hoochly	1,481	6,164	4,790	...	25,997	38,372	2,850	600	2,741	13,464	17,463	360	36	37,813	252	...	190	187	...	...	359	38,372
	Howrah	876	3,000	9,990	...	6,501	20,337	1,200	600	1,476	5,508	10,528	360	36	19,708	420	...	...	269	...	...	629	20,337
	Total	7,864	37,689	48,098	...	1,27,996	2,21,640	18,925	7,200	15,784	52,932	1,12,403	2,160	216	2,09,220	1,480	147	270	1,412	9,120	...	13,429	2,21,640	
PRESIDENCY.	24 Pergunnahs	643	6,500	15,080	...	21,425	43,683	4,275	2,100	1,549	10,146	21,760	360	36	40,247	566	...	...	540	2,500	...	3,496	43,683
	Bankura	400	5,047	2,359	...	19,065	26,811	2,025	1,080	1,000	7,920	13,548	360	36	25,964	102	...	...	117	638	...	547	26,811
	Nuddas	740	26,143	3,303	...	...	33,186	4,050	1,500	1,640	10,005	15,748	360	36	31,343	612	...	...	509	700	...	1,331	33,186
	Jessore	485	24,146	8,000	...	3,310	35,937	3,000	1,800	1,373	10,314	19,300	860	36	35,183	12	240	...	503	...	...	764	35,937
	Moorshedabad	...	13,687	7,922	21,649	2,325	900	5,064	11,032	860	36	20,857	246	332	697	...	1,275	21,649
	Total	2,275	78,519	86,974	...	45,830	1,61,196	15,676	7,380	5,661	43,452	79,003	1,900	202	1,53,073	1,628	240	...	1,800	4,456	...	8,103	1,61,196	
RAJSHAHY.	Dinapore	319	15,470	3,074	300	6,705	25,798	4,125	1,800	2,059	4,323	12,306	420	36	25,078	13	...	420	238	...	...	720	25,798
	Rajshahye	133	9,132	12,198	...	1,468	23,923	3,850	900	372	7,728	13,421	300	36	22,367	...	...	...	...	...	...	655	23,923
	Kunipore	897	9,025	34,405	...	1,545	35,962	4,050	1,500	3,377	7,842	13,910	300	57	34,538	...	900	...	...	...	1,426	35,962	
	Bogra	981	12,480	1,046	...	33	14,510	1,200	1,600	2,701	6,193	6,193	300	36	13,688	...	...	...	...	...	...	822	14,510
	Pabna	98	15,548	5,142	...	4,223	25,005	2,500	1,200	524	5,682	13,150	300	36	23,382	516	200	...	590	...	...	1,616	25,008
	Fulpioree	360	6,145	(d)5,254	...	(e)10	11,749	1,446	600	840	1,846	2,513	300	57	7,368	360	...	...	176	9,675	...	4,151	11,749
	Total	2,768	67,794	51,111	300	13,979	1,35,949	15,785	6,800	8,873	27,300	65,798	1,980	258	1,36,659	1,328	1,100	420	1,863	4,689	...	9,230	1,35,949	

(c). In addition to this a grant of Rs. 3,000 has been allowed to the District Board till further orders for the maintenance of Provincial roads.

(d). Besides this, ferry rents, amounting to Rs. 8,213, have been transferred to the Board for the maintenance of certain Provincial roads in the district.

(e). A sum of Rs. 15,000 has been granted for two years for opening out communications in the Western Doars.

(f). Contribution to meet the cost of the conveyance arrangements at the Sonapur, Thoway, and Kochal-kote fairs.

(g). As the receipts far exceed the charges, the control and the administration of the Caragala-Titalya road, with the dak bungalow and the inspection bungalows belonging to it, which were kept up from the Provincial revenues at an annual average cost of Rs. 26,752, have been transferred to the Board. This leaves a balance of Rs. 3,738 to the credit of the District Fund.

DAKKA.	Dacca ...	10,715	18,515	20,888	47,118	8,760	2,700	12,612	28,276	360	36	42,774	304	1,031	...	403	1,952	604	4,384	47,118
	Farrukpore ...	2,947	1,773	20,686	32,820	2,448	1,620	7,123	15,300	360	36	28,416	32,820	12	...	198	2,955	72	3,904	32,820
	Rachergunge ...	8,587	6,626	23,268	41,633	2,408	2,160	6,132	21,457	360	36	34,618	130	...	...	255	6,640	...	7,015	41,633
	Mymensingh ...	22,531	6,445	5,370	44,983	3,750	1,800	6,930	27,171	420	36	42,969	257	...	...	608	1,139	...	2,018	44,983
	Total	2,346	61,780	71,571	1,66,054	12,348	8,292	32,802	87,204	1,500	165	1,48,737	1,447	1,043	...	1,455	12,696	676	17,317	1,66,054
CHITTAGONG.	Tipperah ...	234	3,755	24,390	38,879	1,800	1,090	4,920	27,766	360	36	36,502	240	...	...	908	1,629	...	2,077	38,879
	Noakhali ...	463	6,832	9,718	27,618	1,200	720	2,340	18,627	360	36	24,580	100	...	...	236	1,842	...	2,638	27,618
	Chittagong ...	700	3,905	15,639	23,145	2,550	1,080	3,930	9,421	360	36	19,250	300	...	...	229	8,362	...	8,682	23,145
	Total	1,396	20,243	49,747	94,642	5,550	2,890	11,202	55,814	1,080	123	81,045	640	498	...	696	11,773	...	13,597	94,642
PATNA.	Patna ...	445	5,500	118	23,238	2,025	900	2,611	14,136	360	36	20,728	920	...	...	355	1,233	...	2,510	23,238
	Gya ...	664	7,139	16,439	24,973	2,400	1,200	2,638	13,735	360	36	23,768	150	...	...	270	1,627	...	2,205	24,973
	Shahabad ...	526	7,124	5,255	20,022	1,800	840	2,296	8,689	360	36	16,907	1,163	...	...	227	1,785	...	5,115	20,022
	Darbhanga ...	949	4,007	...	22,474	1,725	600	1,464	706	360	...	29,901	812	...	...	327	184	...	1,573	22,474
	Monrerpore ...	232	4,100	1,823	18,371	1,800	720	1,354	12,184	360	36	17,776	340	...	...	255	...	...	585	18,371
BHAGULPORE.	Sarun ...	1,794	5,245	3,377	23,441	1,800	900	3,774	11,245	360	36	9,015	1,038	...	...	300	...	...	4,426	23,441
	Chumprapun ...	683	15,410	...	21,656	1,200	600	1,852	804	360	...	17,777	3,452	...	...	327	...	...	3,779	21,656
	Total	5,211	46,625	27,420	1,54,075	12,750	5,820	15,549	10,068	2,020	201	1,45,872	7,835	530	...	1,919	4,929	3,000	18,203	1,54,075
	Monzhyr ...	859	11,760	...	26,635	1,200	600	3,130	18,017	360	36	24,732	...	...	...	403	1,500	...	1,903	26,635
	Bhagulpore ...	719	13,300	...	29,907	2,400	1,200	2,567	11,612	360	36	19,672	1,084	...	...	286	855	...	1,835	29,907
ORISSA.	Purneah ...	204	60,559	...	50,763	2,925	1,200	1,320	11,617	300	36	18,838	509	...	...	781	85	...	1,415	50,763
	Maldah ...	432	13,465	...	15,647	1,200	600	1,212	3,732	300	36	14,683	300	...	...	214	450	...	964	15,647
	Total	2,205	81,304	...	1,13,962	7,725	3,600	8,229	43,949	1,320	186	77,925	1,883	...	...	1,694	2,390	...	6,157	81,304
	Cuttack ...	730	6,900	...	42,302	2,400	1,200	2,650	24,253	360	36	37,265	3,508	...	...	214	...	...	4,937	42,302
	Balsore ...	110	4,800	...	23,964	2,250	900	800	18,873	360	36	26,225	1,434	...	...	163	340	...	2,761	23,964
GRAND TOTAL	Pooree ...	78	2,663	...	22,035	1,200	500	2,178	8,204	360	36	16,244	1,162	...	...	85	4,060	...	6,841	22,035
	Total	908	14,239	...	93,273	5,850	2,600	5,728	53,330	1,080	108	78,734	6,106	260	1,444	464	6,275	...	14,530	93,273
	GRAND TOTAL	24,963	4,20,153	3,09,293	11,40,790	94,188	44,300	70,558	5,61,300	13,440	1,459	10,10,665	22,237	3,508	2,244	11,292	56,208	3,076	99,615	11,40,790

APPENDIX E.

Local Self-Government—Circular No. L^U13, dated Calcutta, the 6th August 1889.

From—H. J. S. Corron, Esq., Offg. Secretary to the Government of Bengal,
Municipal Department,

To—All Commissioners of Divisions (except Chota Nagpore).

In again drawing your attention to the correspondence* on the subject of unions to be

* See papers published in the Supplement to the *Calcutta Gazette* of 2nd April 1884.

formed under the Bengal Local Self-Government Act, 1885, I am directed to invite your special consideration to the orders passed by the Government of India upon the report on the working of District Boards in Bengal during the 18 months from 1st October 1886 to 31st March 1888, in which that Government particularly dwell on the absence of village unions in Bengal, and suggest their organization with reference to their becoming agencies for village sanitation. I am to enclose herewith spare copies of this letter from the Government of India, No. 2, dated 15th March 1889, and also of two extracts from this Government report on the working of District Boards in Bengal, the first of which refers to the circumstances under which Union Committees have not yet been appointed in these Provinces, and the second to village sanitation.

2. The question raised by the Government of India is, as you are aware, a very difficult one, and hitherto all attempts to organize village Committees in Bengal have proved a failure. The difficulties in this respect are largely due to the form of legislation adopted in the present Act. It was originally contemplated that Union Committees should constitute the unit of administration for purposes of Local Self-Government. The District Board was to be a controlling authority only. Subsequently, when it was decided that the District Board was to be the administrative unit under the Act, the portions of the law relating to unions were not completely altered to meet the change, and an independent authority is now vested in unions which is inconsistent with the position they were intended to assume as agents to whom power should be delegated through the District and Local Boards.

3. Under section 56 of the Act, a separate Union Fund is constituted. Such a fund having a separate legal existence cannot be incorporated with any other local fund, and under the rules of the Financial Department, it becomes a separate incorporated fund, and must submit accounts to the Accountant-General. These accounts must be submitted in English, and the employment of a clerk who knows English becomes therefore imperatively necessary. The accounts of the fund must also under the rules be annually inspected by the local accounts inspecting establishment. But as the income of a Union Committee must in any case be very small, and has been estimated to amount to only about Rs. 400 a year on an average, the considerations mentioned render the adoption of the scheme practically impossible, and it has therefore been tacitly recognized that no steps could be undertaken to organize Union Committees until the Act should be amended and the Union Fund made part of the District Fund.

4. Again, under section 104 of the Act, it is declared that the Union Committee "shall have the control and administration of, and be responsible for, all matters specified in this Chapter,* except such of those matters as the Local Board may think fit to take under its direct control and

administration." The matters specified in the Chapter referred to are village roads, pounds, primary schools, dispensaries, registration of vital statistics, and sanitation generally. But the Local Boards under section 101 are only empowered to take up such matters and discharge such duties as may be made over to them by the District Board or Government. No powers have as a general rule been entrusted to them except in regard to pounds and village roads, and it appears therefore that if Union Committees were established, they would at once have control and administration of all matters mentioned in Chapter III, Part III of the Act, except in respect of pounds and village roads and any other matters which the Local Boards may have already been empowered to take under their direct charge. In other words, the Union Committees would exercise jurisdiction independently and as a right, and would not derive their powers from authority delegated to them by superior Boards.

5. The situation is further complicated by the provisions of section 56 of the Act, which declare absolutely that all sums accruing within the Union under the Cattle Trespass Act, 1871, shall be placed to the credit of the Union Fund. A Local Board, therefore, though it may retain the control and administration of a pound situated within a union, must, as the law at present stands, make over the whole of the receipts of such pound to the Union Committee.

6. In order to remedy these defects, it has been proposed to resort to legislation, under which the Union Fund shall form part of the District Fund, and shall consist exclusively of such sums as shall be assigned to it by the Local Board, which is the intermediate authority between the District Board and the Union Committee; while at the same time the complete subordination of Union Committees to the Local Boards shall be declared, and a power of control defined which is altogether wanting under the existing provisions of the law.

7. It was deliberately decided by Sir Rivers Thompson that it would be inadvisable to proceed with the appointment of Union Committees on occasion of the first introduction of the Local Self-Government scheme into these Provinces. In the circular which issued from this Department, Nos. 1325-29TM, dated 1st July 1886, it was said: "It is not intended at present to proceed with the appointment of Union Committees. It will be possible to arrange

for this hereafter when the larger and more important bodies have got into working order. But at the present stage of a novel experiment, Sir Rivers Thompson feels that to attempt to deal with that order of intelligence which will ordinarily be found in Union Committees would be to import an unnecessary element of confusion which would seriously endanger the success of the whole scheme." It is now more than three years since these orders were passed, and the working of District and Local Boards has settled down into the groove of ordinary administration in most of the districts of Bengal. A sufficient time has elapsed for forming an opinion on the expediency of introducing Union Committees, and Sir Stuart Bayley now desires that a question, which was intentionally postponed in order that it might be brought forward when the necessary experience had been obtained, may be considered and discussed in the light of the experience which you and your District Officers and others interested in Local Self-Government in Bengal may be able to bring to bear upon it.

8. I am accordingly to request that, after consulting District Officers and District Boards, you will be so good as to report on the whole question of introducing Union Committees, and will see if you can devise any means of giving practical effect to the wishes of the Government of India in this direction. It is necessary that the question should be especially considered in its relation to the advancement of village sanitation. You will see that this is the point to which His Excellency the Governor-General in Council attaches particular importance. But I am to ask generally whether you can suggest any way by which Union Committees can be organized and powers and funds entrusted to them without emasculating the present Local Boards. The character of the legislation which has been proposed has already been described, and I am to enquire whether it appears to you to be sufficiently calculated to secure the desired object. Would you recommend that Local Boards should be constituted the intermediate agency between District Boards and Union Committees, and that they should be authorized to delegate their powers in regard to the disposal of funds to Union Committees? In any case how would you secure a proper control over such Committees? How would you keep them together as working bodies? It seems indisputable that Union Committees would not be fit to be entrusted with the introduction or execution of sanitary or conservancy measures except under proper control. Do you consider that the Local Boards, under the advice and control of District Boards, would be in a position to exercise any efficient and real control over such Committees? Do you consider that the Local Boards in such a case would still be able to exercise executive as well as controlling functions? or do you consider that if unions are established at all, they should be placed directly under the District Board or any other authority? What form of control, if any, is likely, in your opinion, to prove most effective?

9. In regard to village sanitation, a further question arises as to the powers which should be entrusted to Union Committees if they are established. Under the present Local Self-Government Act, the powers given are very small, and no rules have yet been laid down by the Lieutenant-Governor under section 87, enabling the District Board to provide for the proper sanitation of its district. It is not probable that sanitation will be greatly advanced in agricultural districts by the authoritative enforcement of rules which are in advance of the social condition and requirements of the people. The enforcement of rules must depend principally upon the people themselves, and if premature attempts at sanitary reform are thrust upon them, the result is likely to be only harassment and oppression at the hands of local officials. The powers to be given to Union Committees, and the character of the sanction under which the orders of the Committee are to be enforced, present, therefore, difficulties of a practical character, upon which the Lieutenant-Governor desires to be favoured with an expression of your opinion. It has been suggested in this connection that some summary powers to inflict small punishments might be conferred on Union Committees; and although the Lieutenant-Governor is very doubtful of the expediency or even of the practicability of this proposal, it appears to him to call for consideration. It is believed that similar petty powers are entrusted to the village sanitary Boards and punchayets which have been appointed or are in contemplation in other provinces.

10. The Lieutenant-Governor will be glad if you will give your best thought to the means of overcoming the difficulties indicated in this letter, and will consult also all those gentlemen of your division, both official and non-official, who are most qualified to advise the Government on the subject. No unnecessary delay should be allowed to occur in the submission of your reply, but the Lieutenant-Governor desires that the whole question should be thoroughly considered before a reply is sent. It is very desirable that, as far as possible, the opinion of District Boards should be obtained on the proposal. Under any circumstances it is to the District Boards that Union Committees, if they are established, will have to look for the provision of funds for sanitary and other works.

No. 2, dated Calcutta, the 15th March 1889.

From—A. P. MacDONNELL, Esq., C.S.I., Secy. to the Govt. of India, Home Dept.,
To—The Secretary to the Government of Bengal, Municipal Department.

I AM directed to acknowledge the receipt of your letter No. 265T—M, dated the 9th November 1888, reporting on the working of District Boards constituted under Act III (B.C.) of 1885 in the Lower Provinces in Bengal during the eighteen months from the 1st of October 1886 to the 31st March 1888.

2. In reply, I am to say that, in examining the report submitted, the Governor-General in Council particularly directed his attention to ascertaining what indications it afforded of progress in village sanitation; and His Excellency in Council regrets to find that it shows but little progress in this direction. The Government of India agrees with what is understood to be the view of His Honor the Lieutenant-Governor that the want of sanitary progress in villages is largely due to the non-existence of village unions. The importance of the village organisation as an essential element of success in sanitary improvement in rural areas has been recognised in other provinces; and in Bombay and the Central Provinces legislation has been proposed to render that organisation more effectual even than it now is. In Madras, again, the village union is a most useful portion of the local governing agencies, and there appears to the Governor-General in Council no reason why well-directed and sustained efforts should not in time lead in Bengal to the establishment of equally useful bodies. His Excellency in Council has noticed with satisfaction the intention of the Lieutenant-Governor to take up the question; and as it is one to which the Government of India attaches great importance, His Excellency in Council hopes to receive more satisfactory reports regarding it in future years.

Extract from a Report on the working of District Boards in Bengal during the eighteen months ending 31st March 1888.

THE Act contemplates the constitution of three classes of local authorities, viz., District and Local Boards and Union Committees. Under the provisions of section 6, District Boards were constituted in each of the above-mentioned districts, and Local Boards were constituted in all districts where there are sub-divisions, except the districts of Chumparun, Dinagepore, Julpigoree, Chittagong, and Noakholly. No Union Committees have yet been appointed, and the Lieutenant-Governor fears, that there will be great difficulty in establishing these bodies. This is the more to be regretted, as there can be no doubt that they would have proved of valuable service to the public good. They would enlist an intelligence and experience of a wholly different character from those which are represented on the higher Boards, and would have worked under the stimulus of immediate local knowledge and local interest. The difficulty arises from the changes which the Bengal Local Self-Government Bill underwent before it was finally sanctioned by the Government of India. It was laid down by Sir Ashley Eden in the scheme submitted with my letter No. 9214, dated 8th April 1882, that "if any practical result is to be obtained from the extension of Local Self-Government, it is essential that the unit of administration should be the *Local* or Sub-divisional Board, and not the *District* Board." The District Board was only to be a controlling body. Below the Local Boards Sir Ashley Eden proposed in places to form subordinate committees to deal with village drainage, village water-supply, and village sanitation generally, to manage pounds and to superintend the construction and repair of village roads; and he referred to cases reported from the Serampore sub-division where the chowkidari punchayet had induced the villagers to subscribe for sanitary and other local improvements. This idea ultimately found expression in those portions of the Local Self-Government Bill which refer to Union Committees. Considerable correspondence with the Government of India took place during the ensuing two years, chiefly regarding the question of control, and ultimately the Bill took its present form, the District Board being the administrative unit and the Local Board its agent. The officers who have been consulted report that, with these two agencies at work, they see no immediate prospect of finding sufficient funds or employment for Union Committees, and that Union Committees can only be employed if the Local Boards are virtually superseded. Sir Steuart Bayley regrets that, as the law now stands, it will not be possible to give to this valuable provision of the law any extended application; but he is not without a hope that it may still be possible to make a limited experiment in this direction.

Extract from a Report on the working of District Boards in Bengal during the eighteen months ending 31st March 1888.

LITTLE has unfortunately been done under heading E, *Sanitation*, for want of funds, and the Lieutenant-Governor fears that there is not much hope of substantial progress in village sanitation under the agencies and with the funds now available. The question is now under consideration with reference to the recent Resolution of the Government of India, and every opportunity will be taken of bringing the views of Government before the local authorities; but Sir Steuart Bayley shares the opinion of Sir Ashley Eden, that it is to such bodies as Union Committees that we must look for the actual carrying out of anything like systematic village sanitation.

APPENDIX F.

MANAGEMENT OF CATTLE-POUNDS BY DISTRICT BOARDS AND MUNICIPALITIES.

MUNICIPAL DEPARTMENT—LOCAL SELF-GOVERNMENT.

Calcutta, the 23rd October 1889.

RESOLUTION.

UNDER section 52, clause (3), of the Local Self-Government Act, III (B.C.) of 1885, the receipts under the Cattle Trespass Act, 1871, form one of the assets of the District Fund, and in order to ensure that administrative control should accompany financial responsibility, the Lieutenant-Governor has conferred on all District Boards, by notifications published in the *Calcutta Gazette* under the Cattle Trespass Act Amendment Act, XVIII of 1883, the powers of the District Magistrate under Chapters I to III of the Cattle Trespass Act, 1871. These powers relate to the establishment of pounds, the determination of the villages by which they are to be used, the appointment of pound-keepers, the fixing of fees for the feeding and watering of cattle, and generally to the executive management of pounds.

2. Similar powers have been conferred on the Commissioners of Municipalities in respect of all pounds situated within municipal limits, and it has been directed that the whole of the surplus proceeds of pounds situated within municipal limits shall be made over to the Municipal Commissioners.

3. As various questions relating to the local administration of pounds by District Boards and Municipalities have, from time to time, been raised, and some misunderstanding on certain points appears to prevail, the Lieutenant-Governor deems it advisable to issue the following instructions for the guidance of all officers concerned in the administration.

4. No powers have been conferred under Chapters V, VI, and VII of the Cattle Trespass Act. These powers are of a judicial nature, and are not such as could properly be exercised by a local body. Similarly, powers under Chapter IV of the Act, relating to the delivery and sale of cattle, which are of a quasi-judicial character, have not been transferred. The procedure for the sale of unclaimed cattle remains in the hands of the police under the control of the Magistrate. But although administrative control under this Chapter is not vested in local bodies, the whole of the surplus proceeds accruing under section 18 of the Act, including therefore the unclaimed proceeds of the sale of cattle, as well as fines, must be placed entirely to the credit of the local bodies concerned. Under section 17 of the Cattle Trespass Act, the Magistrate will hold the surplus unclaimed proceeds of the sale of cattle in deposit for three months, and after the expiry of this period, the amount of the deposit to which no claim has been established will be credited accordingly.

5. Under section 4 of the Cattle Trespass Act, pounds are to be established subject to the general control of the Local Government, and in paragraph 8 of Police circular S, which was promulgated with the authority of Government, dated 29th December 1879, it was laid down that no pounds should be established, except at police-stations, without the orders of Government. Subsequently, in circular No. 47, dated 7th September 1880, it was directed that in future the sanction of the Commissioner would be sufficient. The Lieutenant-Governor considers that the establishment of pounds and their number is a matter which may ordinarily be left to the local bodies in whom authority for their proper administration is vested. But occasions may arise when the action of two such bodies working independently may clash by reason of proximity of jurisdiction, or when agrarian feeling might render the establishment of pounds in particular localities detrimental to the public peace. It is right that in such cases the power of control should vest in the Commissioner, and for this purpose it will be necessary that the intention to establish a new pound should be notified a month previously to the Commissioner, who will be able, if necessary, to exercise his veto within that period. Otherwise it will be needless for him to interfere.

6. The pound revenues are a very important source of income, and the successful administration of this Department will afford a practical test of the efficiency of local bodies. The variations in the revenue from this source in different districts, similarly situated, are sufficient to show that adequate

attention is not at present paid to the subject. In many districts during the past year the income from pounds has very largely fallen off: in others there is a satisfactory increase. But there is reason to believe that the number of pounds in each district and their locality are questions which have never yet come under the proper consideration of District Boards, and the Lieutenant-Governor has every confidence that the increased responsibility now delegated to local bodies will greatly augment the amount of attention now devoted to pound administration. As the whole of any increase in the receipts from pounds will be enjoyed by the local bodies, it is to their direct interest to devote themselves to their improvement.

7. In paragraphs 2 and 3 of the Government Resolution in this Department, dated 6th October 1886, it was ruled that the police should cease to exercise any control over pounds in municipalities which are farmed out; that "if any municipal pound is at present under the direct management of the police, and is not farmed out, the Police Department shall, if the Municipal Commissioners so desire, and not otherwise, continue to manage it on behalf of the Commissioners;" that if in the case of any municipal pound now managed by the police, the Municipal Commissioners should desire at any time to assume the management themselves or to farm it out, they would be at liberty to do so, and the Police Department would then cease to exercise control over such pounds; and finally, that if in any case the Municipal Commissioners assume the management of a pound, such pound shall not be retransferred to the management of the Police Department, except with the special sanction of Government. The policy is, however, now established that the police should, as far as possible, have no direct communication with, or be in any way subordinate to, local bodies, and in the Lieutenant-Governor's opinion it is advisable that both Municipalities and District Boards should be left free to make their own arrangements for the administration of pounds. In supersession, therefore, of the orders cited, the Lieutenant-Governor now directs that the police shall no longer be placed in charge of pounds, and that local bodies be left to their own discretion either to let pounds in farm, or to manage them through their own servants.

8. Police officers should in future never be required to take charge of a pound belonging to a District Board or Municipality, whether situated at a police-station or not. The old practice under which pounds have been placed in charge of the police in the event of the sudden removal or absence of a farmer must be discontinued. It must be left to the local body concerned to make arrangements.

9. In the orders of the Government of India, No. 299, dated 27th September 1877, it was intimated that there was no objection to the appointment of officials such as literate constables, dāk Mooushies, distillery mohurirs and the like to the charge of cattle-pounds, with a small extra allowance, on the understanding that the extra work will not interfere with the performance of regular duties; and under the orders of the Government of India, No. 1804, dated 14th July 1877, Deputy Postmasters can be appointed pound-keepers. As pounds are now generally farmed, these orders can have little application. But they are still applicable to pounds when managed direct by local bodies, with the exception that police constables are not to be appointed in any case.

10. Under the orders of Government in the Police Department, No. 17J, dated 3rd August 1885, approval was

Form No. 1.—A *dakhlanamah* putting a farmer in possession of the pound to which he is appointed.

" " 2.—Notice calling upon a farmer whose rent is in arrears, and from whose deposit a deduction has been made to satisfy the arrear demand, to pay in a sufficient sum to make up the deposit,

" " 3.—Notice to repair pound.

accorded to a form of *kabuliyat* to be executed by lessees of cattle-pounds. In orders from the same Department, No. 848J, dated 21st June 1886, the forms of notice mentioned in the margin were sanctioned. These forms were prescribed before the management of pounds had been trans-

ferred to local bodies. The Lieutenant-Governor has now caused the necessary modifications to be made in these forms to make them applicable to District Boards, and the revised forms are annexed to this Resolution. *Mutatis mutandis*, the same forms should be used by municipalities. Local bodies should make their own arrangements for the supply of these forms.

11. Pound rents, whether payable to District Boards or to Municipalities, are still public demands, and may be recovered by the Certificate procedure on the requisition of the Chairman concerned. The Lieutenant-Governor is advised that the executive authorities of both District Boards and Municipalities being

vested with all the powers of the Magistrate under Chapters I and III of the Cattle Trespass Act, come within the definition of "a public officer of Government," mentioned in clause (8), section 7, of Act VII (B.C.) of 1880.

12. It has been clearly laid down that local bodies are to be entirely independent from, and are to hold no authority over, the Police. At the same time the Lieutenant-Governor expects that District Magistrates in their general controlling jurisdiction and as head of the Police will exercise a strict supervision over pound administration through the agency of the Police. The necessity of guarding against abuses in the administration of pounds must be recognized as an important executive duty, and now that the practice of farming pounds has become so general, it is especially incumbent on Magistrates and the Police to use their utmost endeavours to prevent the dangers of extortion and fraudulent pounding of cattle. It must therefore be understood by all local bodies at the outset that abuses will be rigorously put down by the Executive authorities. The existing rules, which were approved by Government on the 29th December 1879, for the guidance of police officers in regard to cattle trespass and pounds, are still in force, and for convenience of reference are reproduced as an appendix to this Resolution. Care must be taken by Magistrates that the working of these rules is not made the occasion of friction with local bodies. The object of the Executive authorities is in the first instance to protect the public; but it will also be remembered by them that it is their duty to assist local bodies, and not to oust their jurisdiction. It is obvious that the local agency of the Police, if it is properly employed under the orders of the District Superintendent and Magistrate, cannot fail to be of great service in checking maladministration.

13. The action of local bodies in regard to pounds will of course always be subject to the supervision of Magistrates and Commissioners, and to the general control of Government.

14. The Lieutenant-Governor had under his consideration the necessity of drafting rules and detailed forms of account for the collections of District Boards in the matter of pounds and other similar receipts the annual demand of which is fixed before hand. It is in contemplation to re-enact rules under clauses (i) and (r) of section 138 of the Local Self Government Act, III (B.C.) of 1885, and to prescribe appropriate registers for pound and other receipts, which shall effectually prevent the occurrence of frauds such as have already been detected in one district. The Lieutenant-Governor is in correspondence with the Accountant-General on this subject, and orders will issue in due course. The registers ultimately prescribed will be made applicable to Municipalities as well as to District Boards.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

APPENDIX I.

I.

Form of Kabuliyat to be executed by farmers of Cattle-pounds.

I, A.B., having been appointed by the District Board of the district of _____ pound-keeper of the _____ pound, hereby agree to pay as rent the sum of Rs. _____ by twelve instalments, that is to say—

Rs. _____	on the _____	day of _____
Rs. _____	on the _____	day of _____
Rs. _____	on the _____	day of _____

&c., &c.,

to the said District Board for the right to appropriate to my own use for one year from the _____ day of _____ to the _____ day of _____ the pound fines and charges to be levied according to the scale set forth in the schedule hereunto annexed.

And I further agree that the sum of Rs. _____ (25 per cent. of the annual rental) deposited by me with the said District Board shall be held by such Board as security for the due payment of the rent reserved as aforesaid and on non-payment of rent the said sum or so much thereof as is necessary shall be appropriated by the said District Board as rent; and I further promise that I will take such order with the impounded animals in my charge that no animal shall escape or cause injury to any person or any other animal, and for any injury caused by any impounded animal I will be personally responsible.

And I further agree that I will not assign, sublet, or part with the possession of the pound without the consent in writing of the said District Board; that I will not give any

gratification to any one bringing cattle to my pound; that I will keep the pound houses and enclosures clean and in good repair so long as I am pound-keeper, and I will execute without undue delay any repairs which the said District Board may call on me to execute by a written order; that I will not charge or demand more than the authorized fines and the sanctioned rates for feeding and watering impounded cattle; that I will provide good and sufficient food and water for the impounded cattle, but in the event of my breaking any of the covenants herein contained, the said District Board shall be at liberty to remove me from the office of pound-keeper, and this lease shall thereupon determine, but I shall remain liable for the rent hereby reserved up to the end of the said term of one year. And I also agree that all sums which I become liable to pay in virtue of this agreement shall be recoverable as a public demand under the provisions of Act VII (B.C.) of 1880.

NOTE.—This bond must be stamped in accordance with Article 13 of Schedule I, Indian Stamp Act, the stamp duty being paid by the pound-keeper under section 29 (a) of that Act. It should be registered as required by section 7, clause 8, of the Public Demands Recovery Act.

II.

Form of Dakhalnamah putting a farmer in possession of the pound to which he is appointed.

I, Chairman, or Vice-Chairman of the District Board of the district of , do hereby declare that, whereas has at an auction sale purchased at Rs. for one year from to the fines and expenses for feeding and watering cattle to be impounded in the cattle-pound at situated within the jurisdiction of the police-station at he is, under Act I of 1871, appointed pound-keeper of the said pound. He has given a duly registered kabuliyat, to the stipulations of which he will be liable during the term of his appointment.

III.

Form of Notice calling upon a pound farmer whose rent is in arrears, and from whose deposit a deduction has been made to satisfy the arrear demand, to pay in a sufficient sum to make up the deposit.

WHEREAS the rent due by you on account of the marginally-noted pound for has been deducted from your security deposit of 25 per cent. of the annual rent, you are hereby informed that you are required to make good the deficit by the of the month of . Should you fail to do so, your lease will be cancelled and the pound will be resold on the of , and you will be liable to make good the loss that will accrue to the District Board by the resale.

IV.

Form of notice to farmer to repair a pound.

WHEREAS it has come to notice that the cattle-pound farmed to you stands in need of repairs as noted below, you are hereby directed to execute the necessary repairs within ten days from the receipt of this notice. If you fail to do so, your lease shall be cancelled in accordance with the stipulations contained in the kabuliyat.

APPENDIX II.

Rules for the guidance of Police Officers with reference to cattle trespass and pounds.

I.—Under section 10 of Act I of 1871, all officers of police (including village watchmen), when called upon to do so, are bound to assist (1) in preventing resistance to seizures of cattle trespassing; and (2) in preventing rescues of cattle from persons making such seizures.*

II.—Under section 11 of the same Act, officers of police may seize, or cause to be seized, all cattle trespassing and doing damage to public roads and other public property, and having seized them, they are bound to take them at once to the nearest pound.

III.—Under section 14, officers in charge of police-stations are charged with the duty of proclaiming impounded cattle, and selling them by public auction.

IV.—Under section 19, no officer of police may, either directly or indirectly, purchase any cattle thus sold.

V.—Officers in charge of police-stations will consider it part of their duty to frequently visit and inspect cattle-pounds in their jurisdiction, to see that food and water are properly supplied to impounded cattle, and that a proper stock of food is kept up at the pounds. They will also take every opportunity of checking the registers of the pound by comparing the entries with those in the receipts sent to the police-stations.

VI. Officers in charge of police-stations will further take every opportunity of impressing upon village chowkidars their duties in respect of cattle, which are as follows:—

To acquaint themselves with the provisions of sections 10 and 11 of the Act, which give them powers in respect of cattle trespassing and doing damage.

To look in at the pounds when practicable, and see if they recognize any of the cattle impounded there, with a view to informing the owners.

VII.—Officers in charge of police-stations will make any reports on this subject that may be necessary to the Magistrate of the district, through the Superintendent of Police.

VIII.—Officers in charge of police-stations will send notices of all reported *stray* cattle to the pound-keepers of their circles, and will also stick up notices of such on the notice-board of the station, using forms that will be supplied by the Magistrate of the district for that purpose.

* (N.B.—The law does not authorize police officers to recover from their owners cattle which have already been rescued before the police reached the spot.)

Circular No. 17.

COPY forwarded to all Commissioners of Divisions for information and for communication to District Officers and District and Local Boards for their information and guidance.

Circular No. 18.

COPY forwarded to all Departments of this Government for information.

No. 1737.

COPY to Accountant-General, with reference to paragraph 19.

No. 1738.

COPY forwarded to the Director of Public Instruction for information.

No. 1739.

COPY forwarded to the Sanitary Commissioner for information.

No. 1740.

COPY forwarded to the Inspector-General of Civil Hospitals for information.

By order of the Lieutenant-Governor of Bengal,

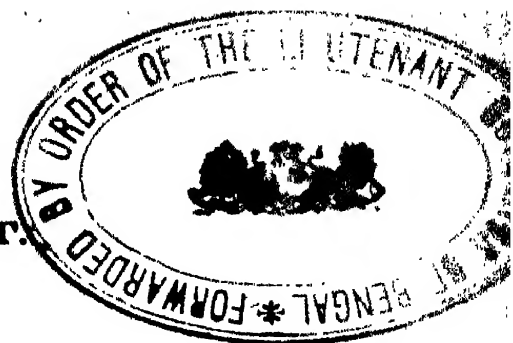
F. J. MONAHAN,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 2nd November 1889.

MUNICIPAL DEPARTMENT.



LOCAL SELF-GOVERNMENT.

DARJEELING, THE 24TH OCTOBER 1889.

RESOLUTION.

READ—

The Reports from the several Commissioners of Divisions on the working of District Boards during the year 1888-89.

Read again—

The Report submitted by Government on the working of District Boards in Bengal during the eighteen months ending 31st March 1888.

The report for the eighteen months ending 31st March 1888, which was submitted to the Government of India with this Government letter No. 265T—M, dated 9th November 1888, dealt mainly with the preliminaries connected with the introduction of Local Self-Government in those Provinces, and the constitution of District and Local Boards. In the present resolution the working of District Boards during the past year will be reviewed.

2. The reports received from Commissioners are not prepared in any uniform method, and in several particulars fail to convey the information required by Government, while in other respects they are overladen with details which it was unnecessary to communicate. The deficiency in the reports has, however, been supplied to some extent by the accounts furnished in the General Administration Reports of the same officers under the several headings which refer to the work done by District Boards. But in various points the present review must remain deficient in consequence of the imperfections of the special reports received. The Lieutenant-Governor proposes to take an early opportunity of issuing instructions which shall ensure greater uniformity and fulness of information in the reports to be submitted in future years.

3. The administration of District and Local Boards under the provisions of the Local Self-Government Act III (B.C.) of 1885 has now been carried on in all districts to which the operation of the Act has been extended for two full years. No change took place during the year in the constitution of any of the District or Local Boards, and the proportions in which official and non-official Europeans and Natives of India were represented in the Boards remained practically the same.

4. The total number of the members of District Boards in Bengal in 38 districts is 785. Of this number, 433 were nominated by Government and 352 were elected by the Local Boards under the laws and rules in force. Of the total of members of the District Boards, 205 are Government servants and 580 are non-officials. Of the elected members of District Boards, 29·8 per cent. are zemindars or representatives of the landed interest, 26·4 per cent. are pleaders, 17·7 are Government servants, 2·3 are mukhtears, only ·7 are traders, and the remainder are unspecified. The average number of members of each District Board is 20·6. The Magistrate of the district was in every instance reappointed Chairman of the District Board on the expiry of his term of office under section 24 of the Act.

5. Local Boards exist at the head-quarters of sub-divisions. The number of Boards so established is 106. The total number of members is 1,201. The number of members of Local Boards in which the elective system is in force is 919, of whom 543 were nominated by Government and 376 were elected. Of the members of these Local Boards, 133 are Government servants and 776 are non-officials. Of the elected members of Local Boards 51 per cent. are zemindars, 24·4 per cent. are pleaders, 4·2 are Government servants, 3·8 are traders, 3·3 are mukhtears, and the remainder are unspecified. The average number of members of each Local Board is 11.

There were 13 bye-elections held during the year for filling up vacancies among the elected members of Local Boards. These elections as a rule did not excite much interest, and in three cases it was found necessary to fill up the vacancy by appointment.

6. The number of meetings held by each of the District Boards and the average attendance of members at each meeting is given in the following statement:—

DIVISION.	District.	Number of members exclusive of Chairmen.	Number of meetings.	Average attendance of members at meetings.	Average percentage of attendance at meetings.	REMARKS.
BURDWAN	Burdwan	18	12	8.5	47.3	
	Bankura	14	12	8.5	50.7	
	Beerbhoom	13	12	7.1	59.1	
	Midnapore	36	14	18.2	50.7	
	Hooghly	26	12	11.6	44.8	
	Howrah	10	8	7.0	70.0	
PRESIDENCY	24-Pergunnahs	24	12	*23.0	*92.0	* Including the Chairman.
	Nuddea	20	6	11.1	55.8	Ditto ditto.
	Jessore	24	5	12.2	48.8	Ditto ditto.
	Moorshedabad	20	7	9.0	43.8	Ditto ditto.
	Khoolna	16	7	8.5	50.0	Ditto ditto.
DACCA	Dacca	28	9	12.5	46.3	
	Furzedpore	24	11	14.9	59.6	
	Backergunge	24	16	12.0	52.0	
	Mymensing	25	10	12.0	51.6	
RAJSHAHYE	Rajshahye	20	10	10.8	54.0	
	Pubna	15	19	6.2	41.3	
	Dinagopore	21	21	5.3	25.2	
	Bogra	15	11	6.8	45.3	
	Rungpore	30	10	14.0	46.8	
	Julpigoree	16	6	7.7	48.1	
PATNA	Patna	24	12	13.0	54.1	
	Gya	20	10	Not stated.		
	Shahabad	24	9	10.8	45.0	
	Mozufferpore	18	9	8.4	48.4	
	Chumparun	16	4	8.0	50.0	
	Darbhunga	24	15	12.0	50.0	
BHAGULPORE	Sarun	30	16	10.9	36.3	
	Bhagnulpore	40	16	†13.6	†33.2	† Including the Chairman.
	Monghyr	24	13	11.3	45.2	Ditto ditto.
	Purneah	24	11	12.0	51.0	Ditto ditto.
	Maldah	12	14	7.3	50.5	Ditto ditto.
ORISSA	Cuttack	20	7	8.7	43.5	
	Pooree	12	13	6.0	50.0	
	Balasore	16	12	7.0	43.7	
CHITTAGONG	Chittagong	19	15	7.1	37.5	
	Noakholly	12	8	8.0	61.5	
	Tipperah	13	14	8.1	62.6	

7. The district in which the meetings were most satisfactory was the 24-Pergunnahs. At the 12 meetings of the District Board held in that district there was a full attendance on every occasion. In several other districts the attendance was fair, but in some it was very indifferent. In Bhagulpore (40), Midnapore (36), Rungpore and Sarun (30 each) the number of members appears to be very large, and it is impossible in these districts to ensure at ordinary meetings of the Board an attendance of even half the members. The Commissioners concerned are requested to report whether the number should not be reduced. Other districts, such as Jessore, Julpigori, Shahabad, Chumparun and Cuttack, show a similarly deficient attendance with smaller numbers to draw upon. The Lieutenant-Governor considers it very desirable that as a rule the District Board should meet at least once a month, and as far as possible on fixed dates, which can be prescribed beforehand at the beginning of the year. These monthly meetings should be the ordinary meetings of the Board; if other meetings are required, they should be convened as special meetings. His Honor observes that in many districts the number of meetings held during the year was insufficient. This remark is applicable to all the districts of the Presidency Division, except the 24-Pergunnahs, to Howrah, Dacca, Julpigoree, Shahabad, Mozufferpore, Chumparun, Cuttack, and Noakholly. In Dinagopore, on the other hand, where 21 meetings were convened during the year, the number seems to have been excessive, and must have been harassing to some members of the Board who live at a distance from headquarters. It is observed that the average percentage of attendance at Dinagopore was only 25.2. In 18 out of 38 districts the percentage of attendance was less than 50, the worst after Dinagopore being Bhagulpore 33.2, Sarun 36.3, and Chittagong 37.5.

8. A similar statement for Local Boards is given in Appendix A. As the

Meetings of Local Boards.

work delegated to Local Boards varies in different districts, it is not possible to lay down any hard-and-fast rule regarding the number of meetings of these Boards; but the Lieutenant-Governor would be glad to see some regularity enforced in the case of Local Boards also. It is the duty of District Boards to insist on such regularity in the case of Local Boards subordinate to them. The number of meetings convened during the year varies from 17 in Kishoregunge and 16 in Oolooberiah, and to only 2 at Dum-Dum, Chooadanga, Gya and Behar. At these latter sub-divisions, and in several other cases also, it may be said that the Local Board for all practical purposes had no existence. At Midnapore the number of members of the Local Board is 36 and at Arrah 30: the number seems to be excessive, and should be reduced on the term of expiry of office of the existing incumbents. The average of attendance at Local Boards appears to have been indifferent, and in most cases was below 50 per cent. It is stated by some Commissioners that the members of Local Boards absented themselves from meetings because they are not entitled to travelling allowance for attendance. This reason the Lieutenant-Governor cannot accept as satisfactory. The members of a District Board live often at a considerable distance from the head-quarters of a district, and section 53 of the Act therefore provides for their travelling allowance when attending meetings; but the considerations are different in the case of members of a Local Board who, as a rule, reside in the vicinity of the head-quarters of the sub-division where the Boards meet. It is hoped, therefore, that this excuse will not be alleged in future as a reason for non-attendance.

9. In most districts Local Boards have been entrusted with the administration of the grants for village roads, pounds, ferries, and primary education.

10. The appointment of Union Committees is still in abeyance. The

Union Committees.

difficulties in the way of their organization, both legislative and administrative, were referred to in last year's report, and no attempt was made during the year under review to overcome them. Steps have, however, lately been taken, which will, it is hoped, result in the adoption of some definite action on the subject. What is contemplated is the establishment of a Union Fund in the hands of a Punchayet or Union Committee, which shall form part of the District Fund, and shall consist exclusively of such sums as are assigned to it by the Local Board, which is the intermediate authority between the District Board and the Union Committee; while at the same time the complete subordination of Union Committees to the Local Boards shall be declared and a power of control defined which is altogether wanting under the existing provisions of the law. The circular which has been issued by the Lieutenant-Governor inviting opinions on the organization of Union Committees is annexed to this resolution as Appendix E.

11. The following statement, which is abstracted from the Appendices B

Financial results.

and C annexed to this resolution, and similar annexures to last year's report, shows the principal items of income and expenditure of District Boards during the two years 1887-88 and 1888-89:—

	RECEIPTS.			EXPENDITURE.	
	1887-88. Rs.	1888-89. Rs.		1887-88. Rs.	1888-89. Rs.
Balance of the District Road Fund under the Cess Act 1880 ...	41,01,259	33,53,867	Public Works ...	32,32,968	34,65,541
Pounds...	4,62,242	4,31,915	Education ...	11,01,841	10,30,809
Ferries...	4,38,031	4,13,870	Administration ...	1,71,457	2,46,732
Education	25,908	33,996	Pounds...	14,933	18,683
Public Works	16,563	22,178	Minor Departments	2,772	1,346
Medical	6,631	10,875	Ferries ...	63,657	26,128
Miscellaneous	1,87,948	1,97,918	Stationery and Printing ...	35,289	42,546
Grants from Provincial Revenues	2,01,573	6,60,349	Medical	8,651	25,775
Advances	3,57,942	3,30,182	Superannuation	3,769	3,160
Deposits	1,78,782	1,08,540	Miscellaneous	69,333	93,326
			Famine relief	.....	21,064
			Refunds	14,694	63,105
			Advances	5,31,452	3,88,073
			Deposits	84,554	1,20,744
Total	69,76,879	55,63,690	Total	53,35,370	55,47,032

12. The year 1887-88 closed with a credit balance of Rs. 18,12,038 (corrected figures): at the close of 1888-89 this balance was slightly increased to Rs. 18,28,696.

Credit balances.

13. The balance of the District Road Fund is beyond comparison the most important asset of the District Fund. The road cess which is levied at the rate of half-anna in the rupee on the gross rental in all districts

INCOME.

District Road Fund receipts.

except Backergunge, where it is levied at half rates only, is realized by the Collectors of Districts, and the balance, after deducting all costs of collection, is credited to the District Fund. The receipts shown under this head for the year 1887-88 do not represent the receipts of that year only, but are swollen by the accumulation of the balances of certain districts to which the Local Self-Government Act was not extended in the first instance, and which should properly have been shown under the head of opening balance to the credit of the District Fund. The receipts for the current year represent the actual net proceeds of the District Road Cess realized during the year, and made over to the District Funds. This is a source of revenue which will expand slowly but surely in consequence of the increase in the valuation which from time to time is effected in all districts. The normal increase is estimated to be about Rs. 30,000 a year for the whole Province. It must be clearly understood that for the punctual realization of this important asset, it is the Collectors of Districts, and not the District Boards, who are responsible. The Boards receive the surplus collections, but take no measures to realize them.

14. The receipts from pounds show a net decrease of Rs. 30,327, as compared with the collections of 1887-88, and an increase of Rs. 11,762 as compared with the estimate on which the Provincial adjustments with District Boards were based.

Pounds.

In the following districts the falling off as compared with the previous year is most marked:—

	Estimate on which Provincial adjustments were based.	1887-88.	1888-89
	Rs.	Rs.	Rs.
Midnapore	13,132	17,471	9,583
Moorshedabad	13,687	16,067	12,126
Nuddea	29,143	34,699	27,813
Furreedpore	9,947	15,029	10,550
Mymensingh	32,531	42,579	37,494
Bhagulpore	15,500	19,103	14,387
Maldah	13,485	19,278	15,829
Purneah	50,559	50,222	44,879

Following districts there is a considerable

decrease:—

	Estimate on which Provincial adjustments were based.	1887-88.	1888-89
	Rs.	Rs.	Rs.
Hooghly	6,104	7,931	9,047
Beerbhoom	5,041	6,163	7,660
Jessore	24,142	15,462	21,349
24-Pergunnahs	6,500	6,608	7,714
Durbhunga	4,007	4,972	6,438
Chumparun	15,410	16,672	18,129
Dinagapore	15,470	14,935	19,442
Chittagong	3,905	2,720	6,093

15. The total estimated receipts from pounds, on which the Provincial adjustments have been calculated, were based on the average receipts from pounds, while their administration was still under the Magistrate. The total of this estimate amounted to Rs. 4,20,153, and in the past year the total receipts were in excess of this estimate. It is impossible to say from the accounts submitted whether the collections of the year were actually less than those of the previous year. In many cases the decrease shown is unexplained, and in some it is attributed to the want of judicious management on the part of District and Local Boards; but in others it is clear that it is fictitious only and due to departmental adjustment. The Chairman of the Moorshedabad

District Board states that the large income in 1887-88 was owing to the fact that the charge of pounds was made over to the Board from January 1887, and the rents from 1st October to the 31st December 1886, which were originally received by the Magistrate, were transferred to the District Board during the year 1887-88. In reality there was an improvement in the letting value of the pounds last year, the amount being Rs. 12,387 against Rs. 10,250. A similar reason applies to the decrease in Nuddea, and partially also to Bogra and Dinagepore. A special instance of mismanagement is reported from the Nattore Board in the district of Rajshahye. It appears that the Local Board neglected to take agreements from the farmers at the time of settlement; and that in consequence many of them, after enjoying the proceeds of the pounds during the most profitable season of the year, abandoned their charge, and it was found impossible to recover the balance. In other districts arrears have accrued. In the Lieutenant-Governor's opinion there can be no satisfactory excuse for this, for if the Boards are careful to see that security advances are properly taken, and farmers are not permitted to hold on when default occurs, there can be no arrears. In almost all districts pound administration has been delegated to Local Boards. As a rule, the farming system prevails: in Cuttack and Balasore where the pounds are under direct management, those that are close to schools are placed under the charge of village school-masters, and those elsewhere under independent mohurirs on the same rate of pay as was allowed to writer-constables in the Police Department. In the district of Chumparun an attempt has been made to entrust the management of pounds to the teachers of pathsalas in addition to their own duties, but the experiment did not work satisfactorily, and was not continued. In Pubna the pounds and ferries were placed under the immediate charge of two sub-overseers, who are called inspectors of pounds and ferries, and are also required to supervise village roads.

Upon the whole, the Lieutenant-Governor considers that the administration of pounds during the past year by District Boards may be described as fairly successful. It is not materially worse in any respect than it used to be when pounds were administered by the Magistrate. As a matter of fact, the pound receipts have increased to a perceptible extent, and they may be expected to develop further when the powers of District Boards are more clearly recognized and defined than they have been in the past. In a recent resolution rules regarding the management of pounds have been prescribed, and a larger authority has been entrusted to District Boards. A copy of this resolution is annexed for convenience of reference as Appendix F.

16. The receipts from ferries also show a small decrease of Rs. 24,161.

Ferries.

districts in which the decrease was

DISTRICT.	INCOME.		Decrease.
	1887-88.	1888-89.	
	Rs.	Rs.	Rs.
Burdwan ..	19,408	8,032	10,775
Nuddea ..	19,043	10,344	9,259
Chumparun ..	27,414	8,307	9,157
Dacca ..	22,350	20,609	8,741
Moorshedabad ..	18,467	8,256	8,311
Rajshahye ..	18,951	12,021	6,930
Julpigoree ..	21,869	16,632	5,837
Furreedpore ..	6,981	1,747	5,234
Hooghly ..	11,230	6,294	4,936
Rungpore ..	34,693	30,023	4,670
Midnapore ..	20,710	16,091	4,628
24-Pergunnahs ..	17,974	13,629	4,345

But exactly as in the case of pounds the decrease is more fictitious than real. The reason for the decrease in Burdwan is said to be the "reaction after undue competition in the previous year." The same cause is also said to have operated in Midnapore, where the ferry receipts were further reduced owing to the silting up of the Bagda river. But the decrease in Nuddea, Moorshedabad, and the 24-Pergunnahs is attributed to the fact that the realizations from 1st October 1886 to 1st March 1887 were transferred and credited to the District Fund during 1887-88. This

was also the case in and in Julpigoree the receipts of 1887-88 include all the ferries in the district, whereas in 1888-89 the receipts of those ferries only that have been transferred to the Board were credited. Since the close of the year all the ferries in the Julpigoree district have been transferred as a special case to the District Board. The Commissioner of the Dacca Division reports favourably of the administration of ferries by District Boards. The falling off in receipts in Dacca and Furreedpore is purely accidental. In the latter district the Board suffered heavy loss owing to the transfer of the railway terminus from Goalundo to Rajbari. This ruined the Shealo

ferry. In Dacca the receipts of the Naraingunge steam-ferry for the seven months it was under the management of the Dacca State Railway are not included in the Board's accounts.

17. In the marginally noted districts, where there is a marked increase in ferry receipts, the result is also chiefly due to adjustment or want of adjustment in accounts. In most of these cases the orders transferring the ferry receipts to District Boards were not communicated until after the year 1887-88 had expired, and the figures for the year 1888-89 therefore show the receipts of two years in one. The Commissioner of Patna reports that there was in reality a loss in Mozufferpore of about Rs. 4,525 in the ferry income, attributed to the falling off in grain traffic consequent on the failure of the rice crop, and that the receipts in Sarun also fell off owing to the scarcity in neighbouring districts. As a rule ferries are farmed out, and little cost is therefore incurred in their maintenance.

The Lieutenant-Governor considers that ferries, as well as pounds, may be said to have been well administered by District Boards. He observes that the Chittagong District Board contemplated spending a considerable sum of money in the current year in improving the approaches to ferries and rendering them convenient for passengers, and commends this example to other districts.

When grants were made to District Boards to establish equilibrium between receipts and charges, ferry receipts, amounting to Rs. 2,96,076 per annum, were made over by Government to Boards, and District Boards were allowed to remain in possession of all the ferries which had formerly been under the old Road Cess Committees. As the Boards therefore are in charge of many ferries which were not transferred to them by Government, it is not possible to institute any comparison between the actual ferry receipts of the year and the estimate upon which the Government orders of adjustment were based.

18. The Provincial receipts from ferries, which have not been made over to local bodies, amounted during the past year to about Rs. 2,20,000; and if these receipts were now to be transferred to District Boards, and a suitable reduction allowed on account of ferry charges, as well as on account of such ferries as it may be considered should be made over to municipalities rather than to Boards, the additional Provincial grant to District Boards would amount in round figures to about two lakhs of rupees. There is much to be said in favour of such a proposal, and the strongest argument in favour of granting all ferry tolls to Boards is that it is reasonable and proper that the proceeds of local taxation should be administered by local agencies and devoted to local purposes. There is no difference in principle in this respect between pounds and ferries. But to make the grant would not be in accordance with the policy by which Government was guided in determining the allotments to Boards. The rule then followed was to make such a calculation as to afford to District Boards receipts exactly equal to the amount of general charges imposed. The transferred assets were allowed to remain as an improveable revenue, but at the time of the grant they were regulated on a scale to establish equilibrium only. In other words, to transfer additional ferries now without imposing on the Boards equivalent charges would be to make permanent additional grants from Provincial revenues to the particular Boards benefited. This the Lieutenant-Governor is not in a position to do. It is also an objection to this proposal that it would not uniformly benefit all districts. Those only would gain where the unassigned ferries afford a considerable source of revenue. But this argument applies also to pound receipts which have by law been assigned to District Boards. If financial considerations permit of any additional permanent grants being made to District Boards, the Lieutenant-Governor is satisfied that the transfer of ferry receipts is the best method of making them, and he will be glad, if it should be in his power hereafter, to assist the working of Local Self-Government organizations by conceding to them the whole of these receipts.

19. The item "Grants from Provincial Revenue" is another fluctuation in the accounts between the two years, which is to be attributed to late adjustment. The Government contribution due for the year 1887-88 was in many cases not paid till 1888-89, and the receipts for the year under review represent in these cases the grant for two years. In Bankoora the annual grant of Rs. 25,559 has not yet been drawn for either year. Similarly in Pubna the amount credited under this head represents the contribution made by the Collector from the Estates Improvement Fund, and the Government grant has not been placed to the credit of the District Fund since the introduction of the Local Self-Government Act. The same explanation applies to other districts. The Government grants to the three District Boards of Chittagong, Noakholly, and Tipperah are Rs. 13,639, Rs. 9,718, and Rs. 25,390 respectively. But while Noakholly has drawn Rs. 29,563 during the year, Tipperah has drawn nothing, and Chittagong only Rs. 2,419. No explanation is given of the different procedure adopted, but it is stated that the Tipperah Board applied for the Government grant after the close of the year, and that the Chittagong Board was in correspondence with the Accountant-General. It would save much confusion in the accounts and be to the obvious convenience both of Government and the Boards if the Accountant-General placed the grants to credit of the Boards on a fixed date in each year, and separate orders will issue to this effect.

An appendix (D) is annexed in which the statistics for all districts of the grants made by Government at the time of the adjustment of the receipts and charges transferred from the Provincial accounts to District Boards in order to establish the equilibrium between such receipts and charges are shown in detail. The account is unavoidably an intricate one, and in consequence of its intricacy the settlement between Government and District Boards has been in too many cases unduly delayed. The sanctioned annual Government grant as shown in that statement is Rs. 3,99,293, or in round numbers four lakhs of rupees. In addition to this grant considerable sums have been since assigned to certain Boards by the Public Works Department for the maintenance of Provincial roads which have been transferred to their charge. In this way Rs. 82,163 have been assigned to the 24-Pergunnahs, Rs. 40,582 to Hooghly, and Rs. 18,658 to Jessore. These figures are included in the grants from Provincial Revenues, and a corresponding increase is shown in the expenditure side of the accounts under Public Works. The figures against the Julpigoree district represent a special grant of Rs. 15,000 for two years, which has been made to the District Board to assist them in their efforts to open out communications in the Western Dooars.

20. Under the minor heads of receipts—Education and Medical—it is satisfactory to observe that there is a small increase. Education and Medical. School-fees have increased from Rs. 15,571 to Rs. 19,292. Contributions from the public for the aid of hospitals and dispensaries have increased from Rs. 3,013 to Rs. 5,626, but for the aid of schools they have decreased from Rs. 6,651 to Rs. 5,947. These figures are discouraging, and justify the observation made by one District Officer, that people who have subscribed to schools and dispensaries make the new Local Self-Government system an excuse for decreasing and even discontinuing subscriptions.

21. The figures under the head of Miscellaneous Advances and Deposits call for no remarks.

EXPENDITURE.

Public Works.

22. Turning now to expenditure, it will be observed that there is an increase under the head of Public Works from Rs. 32,32,968 to Rs. 34,65,541.

The following statement compares the two years :—

		Original works.	Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Miscellaneous public improvements.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1887-88	...	10,66,038	16,04,900	5,20,594	30,225	4,534	6,677	32,32,968
1888-89	...	11,06,704	17,88,953	5,27,598	27,115	6,261	8,910	34,65,541

23. The increase is principally due to the cost of the repairs of Provincial roads transferred to the districts of the 24-Pergunnahs, Hooghly, and Jessore, with a corresponding assignment from Provincial Revenues. The original works executed were of an ordinary nature, and do not call for special remark. In several cases the allotments were not worked up to fully. Credit is due to the Rungpore District Board which spent no less than Rs. 82,875 for the year on original works, mostly bridges, including an iron screw pile bridge 247 feet long over the Ghaghat river. The district of Dinagapore, though well supplied with roads, is badly in want of permanent bridges, and to meet this pressing want it is proposed to raise a loan of two lakhs of rupees in the open market.

24. The new rules for the grant of loans to local authorities, issued by the Government of India on the 1st January last,

Loans.

lay down that "without the consent of the Governor-General in Council no loan shall be granted to any Local Board for the construction of any public work, unless it is estimated that a direct net revenue will be derived therefrom equal to at least 4 per centum per annum on its capital cost." This provision will practically prevent a District Board from borrowing from Government, for the class of works ordinarily undertaken by District Boards cannot be classed as reproductive, and in such cases no special circumstances arise to justify a special reference. But for the improvement and extension of roads and water channels and communications generally, including railways and tramways, and especially for sanitary purposes, such as the improvement of the water-supply of a district, it seems almost necessary that loans must be incurred. It is a right principle that works of magnitude and permanent utility should be constructed from borrowed capital. The whole burden of their cost should not fall on the generation which constructs them. It is certain that if loans are not raised, no considerable works will be undertaken. District Boards should therefore be encouraged by all reasonable means to raise loans for these purposes, and the Lieutenant-Governor is about to address the Government of India in a separate communication, recommending that the restriction regarding the class of works for which Boards are empowered to borrow from the Local Government may be removed. Until this concession is granted, there will be no alternative for District Boards but to do as the Dinagapore Board has done, and try and borrow in the open market. It is to be hoped that the result of the experiment will be such as to induce other Boards to follow this example.

25. The subject of village roads has been insufficiently reported on by Commissioners, and statistics of the sum expended in all districts are not available.

Village roads.

The figures which are given seem to show that the outlay varies very greatly in different parts of the Province. The Commissioner of Burdwan observes that the tendency to employ large sums on village roads and communications to the detriment of original works and works of greater public utility is very marked. He writes:—

"The heaviest expenditure on this class of works occurred in the district of Midnapore where the Board made grants under this head amounting to Rs. 20,000. The Chairman, supported by a strong minority of the Board, was greatly opposed to so large an expenditure, and Mr. Alexander reduced the amount to Rs. 15,000. The Chairmen of the Burdwan and Howrah Boards have both expressed their opinion that the money advanced for this purpose during past years has been greatly misapplied, and there seems good reason to fear that this has been the case. Various remedies have been suggested, amongst others the scheduling of these roads and the execution of the works by the District Engineer. The Inspector of Local Works complains of the tendency of the present Boards to employ a lower subordinate establishment under the several Local Boards to supervise and carry out these works, without estimates or surveys, and without any control by the District Engineers. He considers that under this system abuses are likely to arise; and when the Boards, as in the districts of Hooghly and Midnapore, employ such subordinate agencies, there appears to be no reason why they should not be carried out as other district works are under the surveillance of the District Engineers under properly framed estimates, or why they should not be scheduled as all other roads are."

In the Burdwan district the allotment for village roads was only Rs. 2,000, and none of it was spent. It is said that numerous abuses and several frauds came to light. Of Hooghly it is reported that there are so many village

roads that it is difficult to keep them up with the funds at the disposal of Local Boards: the grant for the purpose is, however, not stated. In the 24-Per-gunnahs there are 600 miles of village roads, and the expenditure on them was Rs. 13,255. In Nuddea the grant was Rs. 4,494. In the Dacca Division the outlay was large, as follows: Dacca Rs. 15,982, Furreedpore Rs. 6,458, Backergunge Rs. 29,074, and Mymensingh Rs. 37,328. In regard to this expenditure, Mr. Worsley observes briefly that "particular care should be taken that the amounts allotted are properly spent, more especially as the works are not subjected to any professional scrutiny." In Dinagepore the expenditure on village roads was Rs. 1,852, in Rajshahye Rs. 6,021, in Pubna Rs. 5,341, in Rungpore Rs. 9,264, and in Julpigoree Rs. 1,216. In Bogra the amount was only Rs. 412. In the Bhagulpore Division large sums were spent. In Monghyr a grant of Rs. 24,000 for the restoration and maintenance of village roads was made, and Rs. 23,368 were expended. It was intended that the grant should also serve the purpose of relieving the ryots who suffered injury through the partial failure of the *bhadoi* crops. In Bhagulpore the Local Boards spent Rs. 14,074, against an allotment of Rs. 19,040. In Purneah Rs. 12,436 were spent. In Maldah only one road, $5\frac{1}{2}$ miles in length, was repaired at a small cost. The figures from only three districts in the Patna Division are furnished—Sarun Rs. 25,911, Durbhunga Rs. 19,608, and Patna Rs. 14,409. The figures for the districts in the Chittagong Division are not stated, but the Commissioner, Mr. Lyall, records the following general remarks:—

"In Noakhally it appeared to me that works were being done under the name of village roads which should be estimated for and sanctioned by proper authority. I drew the attention of the Inspector of Local Works to this matter, and called for a report from him. From his report it appeared that several of the roads hitherto treated as village roads were not really so, and should come under proper supervision. Money spent in the way it is done on village roads does not secure a proper return for the amount spent."

From the Orissa Division no information is furnished.

26. The views of Government on the question of expenditure on village roads have often been expressed. In Sir George

* *Extract from the Proclamation.*

Subdivisions of the district will be arranged, and a fair proportion of the proceeds of the tax will be apportioned for the petty roads of that subdivision. That money will be distributed and spent by local men trusted by the inhabitants, who will be selected or elected for the purpose. Every tax-payer is encouraged and invited to claim that the tax shall be fairly applied to the village roads and local paths or water-channels in which he is interested. The Government will use every effort to see that such local claims are fairly met, and that every tax-payer derives a fair benefit from the tax which he pays.

Campbell's proclamation of July 1873, to which all possible publicity was given, it was distinctly stated* that a part of the road cess income would be spent on improving village roads and waterways, and villagers were expressly encouraged to apply for such expenditure about their homes. The instructions issued by Sir George Campbell in the Government circular No. 32, dated 27th September 1873, show how earnestly he desired that the allotments for village roads might be spent to the best advantage, so that the money might go as far as possible, and the villagers realize that their village inter-communications had benefited by the road cess. Similar orders have been passed from time to time by subsequent Lieutenant-Governors; and in the

Resolution recorded by Sir Stuart Bayley on the General Administration Report of the Burdwan Division for the year 1887-88, the following observations were recorded:—"It has been repeatedly declared that it is very desirable to make a liberal allotment for the construction and repairs of village roads, which is a matter of the first convenience not only to the influential residents, but to all the inhabitants of the villages affected. Road cess funds are to be expended for the benefit of the localities concerned, and nothing is more calculated to popularise the administration of this department than to show the villagers who pay the tax that their local interests are not neglected. On the other hand, before village roads can be of much use, there must be a system of main arteries through the district, without which village roads will fail in their main purpose of connecting villages with larger markets. It is not right that an excessive proportion of the cess funds should be devoted to village roads—and what is an excessive proportion must be determined by the circumstances of each district—but it is desirable that the

allotment should in all cases be as liberal as the circumstances will permit." To these remarks the Lieutenant-Governor entirely adheres. They indicate the principles on which village road expenditure should be guided, and, looking to the expenditure incurred, they appear to have been generally accepted in most districts. With reference, however, to the remarks recorded by Commissioners, there appears too much reason to believe that in giving effect to these principles, system and organization have been unduly neglected, and the Lieutenant-Governor cannot doubt that the expenditure on village roads calls for more careful control than is now exercised over it. Mr. Clay, the Commissioner of Burdwan, justly observes that without going so far as to say that all village roads should be scheduled, it is advisable that this should be done in the case of lines connecting important villages which serve to supplement the general scheme of main district roads. The Lieutenant-Governor is also disposed to agree with him in the opinion he expresses that no village road should be undertaken except with the approval of the District Engineer (or some responsible subordinate), and that the execution of the work should be subject to his inspection and control. This is a very important question, and it is desirable that rules of general application should be enforced. With this view the whole subject will now receive further consideration in the Public Works Department.

27. An important railway feeder was put in hand during the year between Bunderhatti and the Haripal station of the Tarkessur Railway in the district of Hooghly.

Railway feeders.

Towards the construction of this work, Baboo Nrisingha Charan Addy of Bunderhatti contributed Rs. 15,000, a further grant of Rs. 20,000 being made by the Government of Bengal. Baboo Upendro Nath Bose of Pansualla also offered free of cost so much of his land as might be required for the purposes of the road. From the other divisions not much information is given; but it is stated that a railway feeder road of some utility from Jaipore to Mungalbari was constructed by the District Board of Bogra. In spite of the large number of roads in the Dinagepore district, there are tracts which still require to be opened by raised roads, and the new Assam-Bihar extension line requires feeders; but it is said that the District Board will not be able to do much in this direction for the next few years, as the whole of the available funds, including the proceeds of a special loan, will be taken up in bridging existing roads. Having regard to the large extension of railway communications throughout the province, the Lieutenant-Governor trusts that future reports will show that District Boards have taken more energetic action in constructing good feeder roads to railway stations, for it is evident that expenditure so incurred is calculated to produce a marked effect in developing the resources of districts.

28. It is reported that no progress was made with the Hooghly and Howrah tramway schemes. A project for a steam-

Tramways.

tramway from Julpigoree towards Chalsa has been matured, and a survey of the line has already been completed by Government. An agreement has been arrived at between the projectors and the District Board, but the former have asked for further concessions from Government which cannot be granted. If the projectors are unwilling to accept the Government terms, the Lieutenant-Governor is prepared to ask permission for the work to be taken up as a branch of the Northern Bengal Railway.

29. The District Board's expenditure on public works extends in several districts to the maintenance and improvement of water communications as well as roads. This is

Water communications.

especially the case in the Dacca Division, and the Lieutenant-Governor regrets that the Commissioner's report furnishes little information under this head. The outlay in the four districts of this division amounted to Rs. 1,94,335 on original works and Rs. 1,00,220 on repairs, and a considerable share of this, especially in Backergunge, may be presumed to have been spent in improving the waterway of the country. It is satisfactory to notice that the attention of the District Board of the 24-Pergunnahs has been drawn to the improvement of the two important *khalls*, one from Joynagore to the Magrahat railway station, and the other from Rajarhat to Sarisha. Much has been done during

the year to improve the condition of the first channel, and it is hoped that in a short time these channels may be kept open for traffic throughout the year. From the Chittagong Division it is reported that some projects of canal communication are under the consideration of the District Boards of Tipperah and Noakholly, and it is expected that action will be taken on them during the coming cold season. The Chittagong District Board derives an income of Rs. 11,578 from canal tolls. Most of the canals are farmed, and the expenditure incurred was only Rs. 194. The re-excavation of the Banskhally canal will, however, be undertaken this year.

30. Several of the District Boards have subsidised or undertaken a service of steam river communication. The steamer service between Damookdea and Rampore

Steam river service.

Beauleah runs three times a week each way, for which the Rajshahye District Board pays a subsidy of Rs. 200 per month continued during the whole of the year, and the question of a daily service each way is now under consideration. A subsidy was paid for a part of the year by the Pubna District Board towards the maintenance of a steamer service between Pubna and Kushtea, but the undertaking proved to be an unprofitable one, and the line has been closed. It is hoped that it may soon be re-opened with a more liberal subsidy from the Board. The steam-ferry between Naraingunge and Rekabi Bazaar continued to be under the direct management of the District Board of Dacca up to the 3rd September 1888, when it was temporarily transferred to the Eastern Bengal State Railway. It was worked at a small loss; but considering all the advantages of the service to the public, the expenditure was fully justified. There is a very useful daily steamer service between Burrisal and Khoolna, to which the Backergunge District Board paid a subsidy of Rs. 4,798. Mr. Worsley points out that some action should be taken by the Boards concerned to render the journey to Furreedpore from Tipperah-Kandi, where the Goalundo despatch steamer calls, more secure than at present. For this journey a country boat only is entertained, but it would be better if a steam-ferry could be arranged for. The steamer communication between Noakholly and Burrisal is now a permanent arrangement. The Company is paid a subsidy of Rs. 200 a month by the District Board of Noakholly. The steamer which runs bi-weekly touches several of the islands. This arrangement will, the Board apprehend, cause a reduction of Rs. 3,000 in their ferry receipts, but is a great convenience to the public. In Chittagong a proposal was started for plying a steamer between Chittagong and Naraingunge with intermediate stations, but it was not matured, and is believed to be still under the consideration of the District Board.

31. The total expenditure on Public Works establishments shows a very small increase over that in the previous year. Fuller information should have given the percentage of this expenditure on the total outlay on public works in each district.

Establishments.

32. The cost of general administration has largely increased from Rs. 1,71,457 to Rs. 2,46,732. No explanation is furnished under this head, and the omission is one which should be rectified by Commissioners in future reports.

Administration.

33. Under sections 62, 64 and 65 of the Act, the entire maintenance and management of the Government middle English and middle vernacular schools, the administration of the grant-in-aid allotments in respect of middle English and vernacular schools, and the management of the primary grants have been vested in the District Boards. The total expenditure incurred during the year is shown in the accounts submitted as Rs. 10,30,809, against Rs. 11,01,841 in 1887-88. These figures do not exactly correspond with those which have been furnished by the Director of Public Instruction, which show an expenditure of Rs. 9,54,885 and Rs. 9,29,759, respectively. The information given by Commissioners in the reports under review does not enable the Government to summarise the expenditure under different heads, or to compare in a compendious form the increase and decrease in the number of schools and pupils during the two past years. The Lieutenant-Governor is, therefore, compelled to fall

Education.

back on the report of the Director of Public Instruction, from which the following summary of the expenditure incurred is compiled:—

		1887-88.	1888-89.
		Rs.	Rs.
Secondary schools	... ..	2,23,987	2,35,044
Primary „	... ..	4,10,141	4,32,115
Special „	... ..	1,322	1,879
Inspection	... ..	2,10,993	2,01,017
Miscellaneous	... ..	83,352	84,829
Total	... ..	9,29,795	9,54,885

34. The following statement shows the expenditure incurred during the year under review in more detail:—

	Under Public manage- ment.	Under Board's manage- ment.	Total.
	Rs.	Rs.	Rs.
SECONDARY EDUCATION.			
<i>For Boys.</i>			
High School—			
English	... ..	316	316
Middle Schools—			
English	... 2,587	1,17,264	1,19,851
Vernacular	... 40,546	74,260	1,14,806
<i>For Girls.</i>			
High Schools—			
English	... ..	.....	.....
Middle Schools—			
English	... ..	.....	.....
Vernacular	... ..	72	72
Total Secondary Schools	... 43,133	1,91,912	2,35,045
PRIMARY EDUCATION.			
<i>For Boys.</i>			
Upper Primary	... 886	1,20,370	1,21,256
Lower „	... 251	2,87,869	2,88,120
<i>For Girls.</i>			
Upper Primary	... ..	1,250	1,250
Lower „	... ..	21,489	21,489
Total Primary Schools	... 1,137	4,30,978	4,32,115
SPECIAL INSTRUCTION.			
Training schools for masters	... 1,437	.....	1,437
Guru training class	... 442	.....	442
Total Special Schools	... 1,879	.....	1,879

	Under Public manage- ment.	Under Boards' manage- ment.	Total.
	Rs.	Rs.	Rs.
Inspection ...	.....	.....	2,10,017
Scholarships held in—			
Secondary Schools ...	.....	186	186
Primary „ ...	.....	104	104
Buildings ...	815	1,236	2,051
Furniture and apparatus ...	1,649	1,125	2,814
Charges for abolished schools ...	.....	12,482	14,331
Charges for conducting examina- tions ...	.....	1,302	9,666
Prizes and rewards ...	.....	10,042	16,574
Contingencies and miscellaneous ...	.....	2,661	38,803
Total ...	2,464	29,138	2,85,846
Total expenditure on Public In- struction ...	48,613	6,52,028	9,54,885

35. The returns submitted relate to expenditure only, and do not enable a statement to be prepared showing the number of schools and scholars maintained and aided by District Boards independently of municipalities. No comparative figures therefore for the whole of the province can be given under this head. For particular districts, however, information is given on which the following observations are based.

36. The Lieutenant-Governor regrets to notice that, notwithstanding a small increase in total expenditure, in many districts the number of primary schools has decreased. In the Burdwan Division the number of primary schools has fallen off from 10,209 to 9,851, and the number of primary school pupils from 244,102 to 238,535. The explanation of this is insufficient. In Bankoora the decrease is said to be owing to the District Board giving less rewards to pathsalas. The Deputy Inspector of Schools, however, considers that the Board spent too much money in rewards, and that they should spend more in increasing the number of stipendiary pathsalas. In any case the reduction of 111 schools and 2,928 pupils is unsatisfactory, and should have been further explained by the Commissioner. No explanation whatever is given of the loss of 146 schools in the Burdwan district and 6,886 pupils. It is reported that of the money available for primary education in the Burdwan Division, 20 per cent. was not spent at all. Other reasons assigned for the decrease in this and other divisions are the enforcement of stricter rules regarding the admission of pathsalas to compete at the primary examinations, the occurrence of unusual floods necessitating the withdrawal of boys from the schools, and the introduction of the stipendiary and the circle pundit systems by which greater supervision is exercised over primary schools and payments are made according to results. In the Midnapore district, where the Government declined to increase the grant from Provincial Revenues on account of maintenance of ferries, the District Board resolved to charge the whole anticipated loss of income to the grant for primary education. This action of the Board has come under the separate consideration of the Lieutenant-Governor, and he has expressed his strong disapproval of the policy adopted. Any retrenchments necessary to restore financial equilibrium should have been rateably distributed, and it was highly improper on the part of the Board to enforce the whole reduction on the one grant which of all others it was least desirable to reduce. In the Dacca Division there was a gain of 34 upper primary schools and 144 pupils, and a loss of 175 lower primary schools and 4,019 pupils. In explaining the cause of the decrease in the number of lower primary schools in Mymensingh, the Chairman of the District Board observes that “in former years many schools which were not regular schools at all, but were only got together for the purpose of obtaining rewards, were shown as lower primary schools. A more careful scrutiny into the case of such schools has led to the omission of several of them.” In Furreedpore the decrease is ascribed to “the disappearance of many of the season pathsalas which had been started in the preceding year by mercenary gurus, to most of which the District Board could not pay the

promised rewards, and a few that were paid were paid less than their dues, owing to the primary allotment at the disposal of the Board being inadequate for the purpose." In the Bhagulpore Division the number of primary schools has diminished by 353, and there is a reported loss of 4,108 pupils. The Commissioner of the Chittagong Division reports of the Tipperah District Board that there is a very distinct inclination to foster middle class schools at the expense of the primary grant, and in Noakholly it is observed that there is a small decrease in the number of primary schools and pupils. In Orissa also there is a decrease which is attributed to the bad harvest of the year.

37. It is stated by the Jessore District Board that Rs. 2,765 of the primary grant remained unallotted simply owing to the inability of the members of the Board to distribute the money before the close of the year. Many other districts did not spend the full amount at their disposal for educational purposes, and the result, as reported by the Director of Public Instruction, is a saving of nearly Rs. 70,000 in round numbers. Midnapore saved Rs. 11,000, Backergunge and Durbhunga Rs. 7,000 each, Chittagong, Shahabad, and Monghyr Rs. 5,000 each, and other districts smaller sums. The Midnapore Board reduced its primary grant from Rs. 33,329 to Rs. 27,829.

38. The following remarks on the educational administration of District Boards during the year, and on the relations between the Boards and departmental officers, are extracted from the Report of the Director of Public Instruction:—

"It was pointed out last year that the educational work of the Boards is in most districts dealt with in the first instance by Educational Sub-Committees, whose proceedings are afterwards confirmed by the Boards. In other districts educational duties are transferred, together with the necessary funds, to Local Boards. In some districts both systems are now combined. In Jessore, for instance, the operations of the District Board in regard to education, both secondary and primary, were conducted by the Local Boards, subject to the control of a standing Educational Committee of its own. In the 24-Pergunnahs and Khoolna the administration of education was not delegated to Local Boards. In Nuddea and Moorshedabad some duties are delegated to Local Boards and others retained in the hands of the District Board. All the districts of the Burdwan Division have Educational Sub-Committees, Bankoorah apparently a remarkably active one. These deal in the first instance with educational questions, and the proceedings are confirmed by the Board. But in all the districts, except Midnapore and Howrah, the Boards have transferred their educational duties, in part or wholly, to the several Local Boards under them. In the district of Burdwan the District Board has transferred its powers of control and management of both primary and secondary schools to the Local Boards, and the Education Committee has now very little work to do. Mr Clay considers this proceeding as 'at least premature.' In the district of Pubna there are two Local Boards entrusted with educational duties—one at Pubna and one at Serajgunge. In Rajshahye there are three Local Boards—one at the Sudder, one at Nayagaon, and one at Nattore, to whom primary education in their respective sub-divisions has been made over. It does not appear that Local Boards have been entrusted with any educational duties in the Dacca Division. There are Educational Committees in the Dacca and Mymensingh districts. In the Patna Division, Chumparun is the only district as yet without a Local Board. In Mozufferpore and Shahabad the whole educational work of the district appears to have been made over to Local Boards. The other District Boards have reserved to themselves the entire control of educational affairs. There seem to be Educational Sub-Committees in all the districts of the Patna Division. In Monghyr, in the Bhagulpore Division, the Local Boards have been entrusted with the conduct of primary education. In Cuttack primary schools have, with the sanction of Government, been made over during the year to Local Boards in the three sub-divisions comprising the district. Though good results may be attained by the transfer of certain educational functions to Local Boards, it seems desirable that every District Board should form a permanent Educational Committee. It appears that this is the only way of getting educational questions properly attended to. It is the opinion of Mr. Bellett that the Deputy Inspector should in all cases be a member of the District Board. The opinions expressed in other divisional reports seem to tend in the same direction. Much depends evidently upon the Chairman. Mr. Bellett ascribes the success of the Rajshahye and Rungpore District Boards to the interest which Mr. Phillips and Mr. Skrine take in educational matters.

"It appears that there has been a considerable reduction of expenditure in the district of Bhugulpore. This is ascribed to want of funds. But the Assistant Inspector points out that in 1887-88 more than Rs. 4,000 was left unexpended. In 1888-89 the income from pounds and ferries having fallen, the Board prepared a budget for a sum less by about Rs. 2,000 than the allotment made by Government, and nevertheless more than Rs. 1,000 was left unexpended. In the current year more than Rs. 1,100 has been taken away from the Education Fund for dispensaries. In the Burdwan district the total unspent balance of the primary allotment for 1887-88 and 1888-89 amounts to Rs. 2,159. The Assistant Inspector states that there has been short expenditure of primary money not only

in the Burdwan district, but in all other districts of the Burdwan Division. In the Presidency Division the Deputy Inspector of Jessore complains that a part of the primary allotment remains unspent, as no meeting of the District Board was held before the close of the year. Complaints come from certain quarters of delay in the despatch of business on the part of District Boards. It may be confidently expected that when the Boards have perfected their system a little more, the grievances alluded to will disappear. I have already mentioned another objectionable feature in the administration of District Boards—the saddling of Sub-Inspectors with the duty of inspecting pounds. This will be rendered impossible by the revised Local Self-Government rules now under the consideration of Government.

“The position of Deputy Inspectors under the Local Self-Government Act is apt, under certain circumstances, to become anomalous and uncomfortable. There can be no doubt that in some districts Boards do not pay the attention to their suggestions which they deserve, and they are in consequence not as much respected by the managers and masters of schools as they used to be. This, however, appears to be the exception and not the rule. No friction is reported this year from the Dacca or Chittagong Divisions. In Shahabad there is the same ill-feeling that prevailed last year. In Balasore there is some disagreement between the Local Boards and the Deputy Inspector. In Pooree a vexatious attitude appears to have been adopted towards the Deputy Inspector. In the Burdwan Division the recommendations of some Deputy Inspectors have been occasionally treated with injudicious neglect. I gather that in the Presidency Division there is a tendency to ignore the department in approving the appointment of middle school teachers that may be prejudicial to the interests of secondary education. It is evident that some Boards have not as yet realised the exact nature of the duties imposed upon them in connection with education by the Local Self-Government Act. For instance, the Chairman of the Pubna District Board, quite misunderstanding the position of the Deputy Inspector as a departmental officer, concludes his report with the following paragraph:—‘I think that the present arrangements, by which the Boards are responsible for the efficiency of primary education, while the Deputy Inspector, who should be their chief executive officer, is wholly under the Inspector, are not conducive to progress and the highest efficiency.’ Mr. Bellett justly points out that the Chairman seems to be under the impression that the Board has nothing to do with middle schools. When a Board takes this view of the relations between itself and the Deputy Inspector, it is scarcely surprising that friction should arise. There can be no doubt, however, that the general aspect of the relations between the District Boards and the department is satisfactory. It seems that friction is most apt to arise when the Deputy Inspector is not a member of the District Board. In such a case it is very difficult for the Deputy Inspector to have the requisite knowledge of the Board’s proceedings. The Board also lose the assistance of an experienced adviser. Misunderstandings must of necessity arise. I have already referred to Mr. Bellett’s opinion that the Deputy Inspector should be an official member of the District Board. This is probably the best solution of the problem, and it is the more necessary as the District Board obviously cannot devote much of its time to educational business. This is naturally disappointing to zealous departmental officers, and accounts for complaints about the apathy and inactivity of Boards in educational matters requiring immediate attention. On the whole, the impression produced on my mind by an examination of the divisional reports is that it is essential for the successful working of the Local Self-Government Act, in connection with education, that every Board should appoint a standing Educational Committee, that the Deputy Inspector should be a member of the District Board, and of course of the Educational Committee. It seems also very desirable that District Boards should furnish Circle Inspectors with copies of their own educational proceedings and of those of Local Boards subordinate to them.”

39. The Lieutenant-Governor invites the attention of all District Boards to the excellent criticism which these remarks convey. They leave little for the Government to add. The proposal to appoint the Deputy Inspector of Schools as *ex-officio* member of the District Board has been long under consideration, and it is believed that in almost all districts he has now been appointed a member. In districts where this has not been done, the appointment will now be made at the first opportunity. It should be unnecessary for the Lieutenant-Governor to point out that it is incumbent on the Chairman of every District Board to take such measures as will obviate any friction between the working of the Boards and of the officers of the Education Department. The Lieutenant-Governor will conclude this section of the present review by expressing his dissatisfaction at the neglect on the part of District Boards, which has been too clearly evidenced in the reports received, to insist on the grant placed at their disposal for primary education being fully and properly expended. His Honour must rely on Commissioners and on Chairmen of Boards to see that this important duty is more faithfully discharged. It should be distinctly understood by all concerned that no proposal to raise or assist any other class of schools at the expense of the primary grant will be tolerated either by the Boards or by Government.

40. A technical school was established in Rungpore by the District Board in January last. Carpentering, blacksmith's work, freehand-drawing, surveying, and levelling are taught. This sort of school is much needed in parts of the country where handicrafts are at a low ebb, and the Lieutenant-Governor would be glad to see the example of Rungpore imitated by other Boards. During the current year the Rungpore Board have started on a small scale a Sanskrit Tole and a Madrassa for the encouragement of oriental classical literature in the district.

41. The question of the establishment of a system of stipends and scholarships with a view to the promotion of female medical education, and the ultimate increase in the supply of female native doctors and trained nurses, appears to have received the attention of the District Boards, and in many instances funds were provided and scholarships founded, but little or no advantage was taken of the opportunities offered. In Cuttack four females, who had availed themselves of the scholarships offered by the District Board, were undergoing training in the Cuttack Medical School, and one of them succeeded in passing the examination qualifying for Civil Hospital Assistant. One of the scholarships offered by the District Board of Tipperah was given to a native female of the name of Parameshari Changa. She was admitted into the Campbell Medical School, Calcutta, but left it on failing to pass the annual examination. No other instances are reported. The result is disappointing; but District Boards should persevere in this beneficent work. In other provinces far greater success has been attained, and the Lieutenant-Governor sees no reason why female medical education should be more backward in Bengal than it is in Madras and elsewhere.

42. The following statement shows the number of dispensaries maintained, or partly maintained, by the District Boards, and the cost incurred during the year :

DISTRICT BOARD.	Names of dispensaries.	Cost of maintenance.	REMARKS.
		Rs.	
Burdwan	Mancoor	597	Of this amount, Rs. 92 were privately subscribed, and Rs. 150 received from Government as half-pay of the Civil Hospital Assistant.
Hooghly	Bandipore	712	Of this amount, Rs. 120 was given by Government as half-pay of the Civil Hospital Assistant in charge.
Jessore	Jhenidah	769	Rupees 255 were also expended in clearing jungle around Thakurgaon and Baloorghat, and charged under "Sanitation."
Khoolna	Magurah	410	
Dinagapore	Bagirhat	498	
	Thakurgaon		
Bogra	Joypore	1,431	Supported partly by private subscriptions.
	Burigunge		
	Dup Chanchia		
Sarun	Dighwara	3,598	
	Mushrah		
	Maharajgunge		
	Jehanabad		
Gya	Aurungabad	1,731	
	Nowada		
	Banka		
Bhagulpore	Mudehpura	2,752	
	Supool		
	Protabgunge		
Purneah	Basuntpore	358	
Pooree	Khoorda	376	
Balasore	Bhuddruck	966	

43. Besides the above expenditure, many of the District Boards contributed towards the support of medical institutions which were not under their direct management, and in some instances money was spent in affording medical relief during epidemics. In Midnapore the District Board contributed Rs. 729 towards the support of charitable dispensaries, and the District Board of

Beerbhoom gave Rs. 262 towards the maintenance of the Soory dispensary. The District Board of Rungpore provided a sum of Rs. 1,760 for the purpose of affording medical relief. Of this amount, Rs. 519-8 were expended during a severe outbreak of cholera. A special native doctor was also appointed to attend the coolies employed by the Board. A grant of Rs. 25 per mensem was made to the Gaibanda dispensary, and a similar grant was sanctioned for the Kurigram dispensary. In Mymensingh the District Board entertained a trained midwife for the purpose of attending cases. The Monghyr District Board contributed Rs. 100 and Rs. 40 to the Sudder charitable dispensary and the Beguserai dispensary respectively. The contribution to the latter dispensary has since been increased to Rs. 50. The Bhagulpore District Board also subscribed Rs. 50 a month to the charitable dispensary at the head-quarters of the district. The Maldah District Board sanctioned Rs. 100 for the treatment of cholera patients, of which Rs. 5-15-6 only was expended under the supervision of the civil medical officer during the year under report.

44. It will be seen from this account that the responsibilities imposed and expenditure incurred by District Boards in regard to medical institutions are inconsiderable. An outlay of only Rs. 25,000 in Bengal is represented by more than two lakhs in the Punjab and about three lakhs in Madras. Among other changes which may be contemplated in the administrative functions of local bodies in Bengal, it seems desirable that steps should be taken to assimilate their duties to those undertaken by similar bodies in other Provinces in the Medical Department. But if their powers are to be enlarged in this direction, the change must necessarily be accompanied by an increase in the resources placed at their disposal.

45. Very little progress was made in the way of sanitary improvements during the year, and in many instances, where funds were provided, the money was either not utilized at all or only partially expended. The only districts in which expenditure was incurred on sanitary works are mentioned in the margin. In Midnapore a sum of Rs. 1,000 was provided, and allotments were made to each of the Local Boards; but beyond the re-excavation of two old tanks in the Tumlook subdivision, and the partial sinking of a well in the Sudder subdivision, nothing was done, and out of the total amount provided four-fifths remained unspent. In Backergunge the money was spent in excavating a tank in Dakhin Shahabazpore, while in Dacca little or nothing was effected. In Mymensingh Rs. 10,000 were allotted for sanitary purposes, such as the excavation of tanks and the sinking of wells for the supply of good drinking-water. Out of this amount Rs. 880 only were spent in excavating two tanks and a well. The reason of the Board's inability to utilize the remainder is thus explained by their Chairman:—"This being the first time that grants for such works were made by the District or Local Boards in this district, the petitions for grants were received late, and it was impossible to get the estimates prepared and sanctioned by the Inspector of Local Works and the Commissioner in time to be able to spend the allotment before the close of the year." In Patna and Gya the money was spent in sinking wells. In Cuttack the sum of Rs. 1,000 provided for in the previous year's budget was drawn from the treasury and credited to the Jagannath Road Fund for investment before the close of the year. It is proposed to expend the interest derived therefrom in sinking wells along the Jagannath Road.

These results are most unsatisfactory, and serve only to illustrate the fact that without the appointment of local agencies, specially entrusted with matters relating to village sanitation and empowered to raise the necessary funds, very little improvement can be expected in this direction. The question of organizing Union Committees is under consideration, and the Lieutenant-Governor hopes before very long to be able to submit definite proposals on the subject. Legislation, however, appears to be necessary, and the whole question is beset with difficulties, to which allusion has already been made in this resolution.

46. The total amount of expenditure shown under the head of Famine Relief is only Rs. 21,064, the whole of which was incurred in the Patna Division. The accounts under

Famine relief.

District.	Amount expended.
	Rs.
Midnapore ...	199
Backergunge	792
Dacca ..	417
Mymensingh	880
Patna ..	374
Gya	108

this head are, however, not yet settled. At first the procedure followed was to treat these works in the affected area as Civil Agency works under the Famine Code, while the supervision was left to the District Board. But later on the relief of distress was made a direct object of the Board's attention. The cost actually incurred during the year is shown in a large measure under the head of Public Works, the expenditure in the Durbhunga district under "Repairs" alone amounting to Rs. 1,41,223. The total expenditure incurred in famine relief is subject to subsequent adjustment between the Boards and the Government.

In regard to the financial responsibility of District Boards in dealing with famine, the principle has been laid down that the Boards, as an integral part of the administration of the country, are bound in the first instance, when the necessity for famine relief shows itself, to divert their whole resources (subject only to the maintenance of absolutely necessary works in non-affected tracts) to combating famine. The executive responsibility of the Boards in affording famine relief is assumed, and the financial responsibility is also in some measure insisted on. But the Lieutenant-Governor admits that as the correlative of this responsibility it will be incumbent on the Government, when the Boards are at an end of their resources, to place them in a position not only to carry on their campaign against a famine, but also to perform their ordinary functions of keeping the district communications in proper repair. If under these orders the Boards are required to contribute largely towards famine expenditure, it must be remembered that their districts will ultimately largely profit by the outlay incurred. On the other hand, it is recognized that it is a matter of administrative convenience for the Government to utilise the establishments which the Boards are able to place at its disposal, and, having regard to all the circumstances of the arrangement, there will be no reluctance on the part of Government to adopt liberal principles in arriving at an equitable settlement with the Boards.

47. Some attention is reported to have been paid by District Boards to arboriculture, and a small amount of money was spent in the planting of trees along the sides of roads. But the action taken in this direction appears to have been insufficient. The attention of the Public Works Department will be drawn to the subject. Small sums were also spent by some Boards in granting rewards for the destruction of noxious animals.

48. There is a considerable increase under the head of refunds from Rs. 14,694 to Rs. 63,105, due to adjustments. The principal item is a sum of Rs. 27,829 on account of rent of certain ferries managed by Government in Chumparun, which was wrongly credited to the District Board, and was transferred to Provincial revenues during the year.

49. The Lieutenant-Governor will conclude this review by reproducing the observations recorded by Commissioners in their reports on the working of District and Local Boards during the year:—

Mr. Clay, the Officiating Commissioner of the Burdwan Division, writes:—

"Taking the year's results as a whole, it is seen that the Boards do not yet appear to have quite realised their responsibilities in the matter of primary education; have spent little or nothing on sanitation; while their expenditure on public works has not always been judicious. A great deal depends on the attitude taken by the official Chairman. Where these do not abdicate their proper position, and make their legitimate influence felt, the best results may be expected; and there seems no reason why, with a certain amount of control from the higher authorities, the Boards should not in time do good and useful work, and give substantial help in the administration."

Mr. Smith, the Commissioner of the Presidency Division, observes:—

"From what I have seen, it seems to me that on the whole the system of local self-government has continued to work smoothly and successfully. The members generally have continued to take interest in the performance of the duties imposed on them by the Act. I have no doubt that the members of the various sub-committees will attend and take an intelligent interest in their work, if they feel that they are a real power in the disposal of the work. Much necessarily depends on the tact and capacity of the Chairman of any Committee, and the Chairman of a District Board is not an exception."

Mr. Alexander, the Officiating Commissioner of the Rajshahye Division, writes:—

"The District Boards generally worked satisfactorily during the year. The attendance at meetings was fairly good, and the several members took an interest in the transaction of business. Mr. Phillips, late Magistrate and Chairman of the District Board of Rajshahye, reports that the Nowgong and Sudder Local Boards of Rajshahye worked satisfactorily, but he is of opinion that the Nattore Local Board was simply a farce.

"The Local Boards in Pubna worked well during the year. Mr. Fiddian, Chairman of the District Board, writes as follows:—

"In the matter of opening out communications, the Local Boards have been in better touch with the localities concerned than under the old system, and so have been able to open out village roads and branch connecting roads to a considerable extent without having to acquire any land for the purpose. With only one or two exceptions all the land they have wanted for new roads has been given up for the purpose without objection."

"Mr. Skrine, Chairman of the Rungpore District Board, is of opinion that the Sudder and Gybanda Local Boards have worked well, but that the Kurigram and Nelphamari Local Boards, which have non-official Chairmen, are inefficient organizations."

Mr. Worsley, the Officiating Commissioner of Dacca, says:—

"All the District and Local Boards appear to have worked satisfactorily during the year, and the district officers bear unanimous testimony to the zeal, interest, public spirit, and intelligence displayed by the members in the discharge of the duties entrusted to them. There was no friction between the Boards and any of the local authorities, and work on the whole was done smoothly. A good deal of the District Board's work is performed by Sub-Committees, the members of which brought considerable intelligence to bear upon the questions laid before them, and generally gave much of their time and attention to the work."

Mr. Stevens, the Officiating Commissioner of the Bhagulpore Division, makes the following report:—

"Four meetings of the Bhagulpore Board were adjourned for want of a quorum. Mr. Wace remarks on this failure:—'With so large a number of members as 40, and half of these scattered over this straggling district, the quorum is sometimes hard to obtain, unless the business is very important; but the large Board was deliberately proposed by me to ensure all parts of the district being represented.' He goes on to say:—'The interest shown at meetings is encouraging, and the work done by the Education and Finance Committees most satisfactory. The Board showed a laudable readiness to provide in good time what funds they could afford for relief works. They have selected for these some very useful new lines of communication. They made a forcible representation to Government during the year to try and get a more liberal allotment of funds, and having received a final refusal, have set themselves in good earnest to make the most of the money available for education and dispensaries.'

"Regarding the Purneah Board, Mr. Price remarks:—'From what I have seen of the working of the Local Self-Government scheme in this district, I come to the understanding that the members of the various Boards take a great interest in the performance of the functions delegated to them, and the attendance at District Board meetings is always very full and the discussions very animated. Much real business is done. At the same time I think the District Boards interfere too much in matters requiring for their proper disposal professional knowledge and a more thorough acquaintance with localities than any of its members except the Chairman is ever likely to acquire. The recommendations of the District Engineer are too often, I might almost say invariably, negatived, and as a matter of course much friction is caused, which seriously interferes with the expeditious prosecution of work.'

"The attendance of the members of the District Board and of the Committees was on the whole fair. Those members who cannot attend the Board regularly help in looking after the roads in their neighbourhood, and interest themselves in other respects in District Board work. I had no experience of the District Boards during the year, and have not yet seen much of their work; but from what I have seen, I have formed on the whole favourable impressions."

Mr. Boxwell, the Officiating Commissioner of the Patna Division, writes:—

"The District Boards are generally praised for working harmoniously. Mr. Grierson discusses the question whether his Board is representative or an assembly of notables. Mr. Beadon says the lawyers on his Board are extremely obstructive. I think all the criticism just, and some of it useful. Much of it is of the nature of awarding marks for merit as to school-boys—for intelligent interest, regular attendance, and so forth. But it seems to me that if the members stayed at home they would do just as much good. The best members are the indigo-planters, who attend few meetings but readily supervise the repairs of roads in their neighbourhood. The Durbhunga Board, following the lead of their Chairman, the District Officer, voted large sums of money for the relief of distress by excellent road-making, and then, dominated by zemindars and lawyers, tried to make itself incapable of this good work by refusing to levy the cess at the required rate. Mr. Beadon writes the best and most minute criticism. Mr. Bourdillon gives the neatest summary. He says:—'The working triumvirate of Chairman, Vice-Chairman and District

Engineer carry on the work, and the Board acquiesce, and in important cases advise and vote. * Nothing more than this seems to be required, and on that understanding the Board have worked successfully. Our roads are well kept up; we have opened more dispensaries and patahalas, and all this without friction or trouble. So I suppose we may 'plaudit.'

"Mr Beadon goes carefully into detail, and proves, first, that the scheme relieves the District Officer of no part of his work. The help given by the planters in looking after roads is very great. That given by zemindars, either in action or advice, is almost nothing. And then he shows how the lawyers make their own or their client's interest the first object. Executive Officers and Judges are what the people want. The best Executive Officer is a man who understands, but is free from, and above, all local parties—the Roman among the provincials. Committees are *cumitia*, little parliaments. What they would like to do, they cannot be permitted to do: what they are set to do, they do not know how to do. They would like to affirm principles and regulate taxation. All this is done for them over their heads. They are set to carry out works, which a mediocre Executive Officer can do better than the best Committee. Therefore all the praise of Committees is excerptatory. The work is done now, as long ago, by the District Officer and the Engineer. As soon as a Committee tries to affirm a principle, the Government has to step in and bid it vote right."

Mr. Lyall, the Commissioner of the Chittagong Division, says:—

"The Magistrate of Chittagong reports that the members of both the District and Municipal Boards took a keen interest in all matters put before them. The chief weakness of the Chittagong Boards appears to me to be their disinclination to deal properly with such of their subordinates who commit, or attempt to commit, fraud, and generally to deal vigorously with abuses. In this respect there is certainly room for improvement.

"The Tipperah Boards generally worked well. There have been some disputes between some members of the Comillah municipal body since the close of the year, and during the year the Chairman of the Brahmanberiah Board revived a dispute that I settled two years ago regarding a strip of land by the Government offices, and in resisting his claims, as the Sub-divisional Officer very properly did, some friction took place.

"In Noakholly both the District and Municipal Boards did their duty. The Collector would like to see more natives of the district and more Mahomedans on the Boards. The difficulty is to get good men in a district where all the largest landowners are non-resident.

"I can only repeat what I said last year. The successful working of Boards must depend on the energy and working power of the officer whose duty it is to put work before the Board. A Board will generally follow a good lead, but if left without guidance to search for the right way, they often fail. There is also a tendency to divert money granted for primary education to middle schools, and to spend an undue amount on this class of schools. This will have to be very closely watched, or primary education will suffer."

Mr. Hopkins, the Officiating Commissioner of the Orissa Division, does not record any opinion of his own, but transmits the remarks recorded by the Collectors of Pooree and Balasore as follows:—

"The District Board of Pooree consists of six elected and six nominated members. The Magistrate reports that the Board held 13 meetings and got through a great deal of useful work. There was no difficulty in obtaining a quorum, and the members worked harmoniously with the executive. He makes favourable mention of the non-official members, who practically carried on the work for the latter part of the year. The Local Boards of Pooree and Khoorda held three and four meetings respectively. The Magistrate reports:—'They have been gradually getting into proper working order, and the Khoorda Board formed useful Sub-Committees for managing the dispensary at Khoorda and for the supervision of education.'

"The District Board of Balasore held 10 meetings and the Local Board 6. The Local Board of Bhuddruck held 15 meetings, in 11 of which there was no quorum. The following are his remarks on the working of these Committees:—'These Committees have on the whole worked quite as well as could be expected in so backward a district. They have not developed any startling excess of public spirit, but have generally considered fairly the business laid before them, and given the executive advice and help.'"

50. Upon the whole the Lieutenant-Governor considers that the results of the year's administration amply justify the remarks with which he closed last year's report. He then wrote:—"Sir Stuart Bayley's opinion is that when we have found in some instances considerable success, and in no instance failure; when we have to some extent awakened public interest and enlisted public spirit without impairing efficiency in administration; and when the majority of district officers are working in cordial sympathy with the local bodies, it may fairly be said that the first experience of the measure gives good promise of its satisfactory establishment." The working of District Boards during the past year has not been devoid of blemishes: the defects have been pointed out in this review; but generally speaking it has been satisfactory. As a rule the interest taken by the members of a Board in its working is great: the attendance in many districts is creditable, and there is a praiseworthy desire to aim

at successful administration. On the other hand, there are signs in some cases of timidity; in others of inexperience in the transaction of public business; in others of the undue subordination of public to private purposes; and in many instances there is an unwise tendency to excessive interference with the executive in professional questions. These defects are indeed not peculiar to District Boards in Bengal, but are inherent in every system of Local Self-Government in all countries. They are far more than compensated by the advantage of entrusting the management of local affairs into the hands of those who from the nature of the case are most permanently interested in its success. Local Self-Government in Bengal is still in its infancy and awaits development in all departments, but it promises well. What appears to be now chiefly needed is more organization and opportunities for advice, encouragement, and, where necessary, supervision and control to be exercised by a higher authority with larger experience and observation of the working of Boards throughout the whole Province and in other Provinces of India than can now be supplied by Magistrates and Commissioners, who are absorbed in their own work of administration, and cannot discharge the functions which would properly devolve on a Central Board with an official President at its head. It is impossible for the Lieutenant-Governor to directly undertake these duties, and he apprehends that the constitution of such a Board of control as was originally contemplated when the scheme of Local Self-Government was first introduced into Bengal will soon become an administrative necessity. The resources of District Boards call for further development; their assets are at present altogether insufficient to meet the responsibilities which properly devolve on such bodies, and are fulfilled by District Boards in other parts of India. The administration of Public Works, of Education, and especially of the Sanitary Department calls for more direct supervision and guidance than the Local Government is able to give, and if Local Self-Government in Bengal is to receive its proper expansion, it will, in the Lieutenant-Governor's opinion, be necessary to supplement the district working of local bodies with the assistance and support and capacity for organization which a central authority with leisure and ability for such a task will alone be in a position to afford.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.

APPENDICES.

APPENDIX A.

Statement showing the number of Meetings held by the Members of the Local Boards during the year 1888-89.

DIVISION.	Name of district.	Name of Local Board.	Number of members.	Number of meetings.	Average attendance of members at each meeting.	Average percentage of attendance at meetings.
BURDWAN ...	Burdwan ...	Burdwan ...	15	3	7	46.6
		Kaneeegunge ...	9	7	4.5	50
		Cutwa ...	9	3	3.3	36.6
		Culina ...	9	3	4	44.4
	Bankoura ...	Bankoura ...	9	8	5	41.6
		Bishenpore ...	9	6	3.5	38.8
	Beerbhoom ...	Sudder (Soory) ...	11	7	3.1	28.5
		Rampore Hat ...	9	7	5.5	61.8
	Midnapore ...	Midnapore ...	36	5	8.5	23.6
		Ghattai ...	18	13	8	44.4
		Tumlook ...	18	7	7.5	41.6
		Coutai ...	21	14	6.6	31.4
	Hooghly ...	Hooghly ...	15	12	6.1	41.1
		Serampore ...	15	10	5.5	36.6
		Johanabad ...	9	11	6.3	70.6
	Howrah ...	Howrah ...	9	7	4.5	50.7
		Oolooberiah ...	12	16	5.3	44.2
PRESIDENCY ...	24-Pergunnahs ...	Alipore ...	15	6	6.1	41
		Diamond Harbour ...	12	12	8	66.6
		Baraset ...	9	9	4.7	52.2
		Bussirhat ...	9	4	4.2	47.2
		Dum-Dum ...	7	2	3.5	50
		Barrackpore ...	6	3	5.3	88.3
	Nuddea ...	Krishnaghur ...	12	5	5.8	48.3
		Koochta ...	9	3	5.6	62.2
		Chocadanga ...	9	2	5	55.5
		Meherpore ...	9	4	5.2	58.3
		Kanaghat ...	10	7	4.8	48.6
	Jessore ...	Jessore ...	18	6	6.5	36.1
		Jhenidah ...	9	7	7	77.7
		Magoorah ...	9	9	3.7	41.6
		Narail ...	9	9	3.2	35.5
		Bongong ...	15	3	7.6	50.6
	Moorshedabad ...	Berhampore ...	15	4	6	40
		Lalbagh ...	8	6	4	50
		Kandi ...	10	10	3	30
		Jungipore ...	12	10	7	58.3
	Khosina ...	Khosina ...	12	8	5.7	47.9
		Bagirhat ...	12	5	5.4	45
		Satkbira ...	16	5	7.8	52
DACCA ...	Dacca ...	Dacca ...	12	6	6.6	55
		Narainkunge ...	9	6	5.1	56.6
		Manickkunge ...	9	9	5.6	62.2
		Moonshigunge ...	15	8	7.2	48.3
	Furzedpore ...	Furzedpore ...	12	7	6	50
		Madaripore ...	12	10	5.4	45
		Goalundo ...	9	6	4.8	53.6
	Backergunge ...	Backergunge ...	18	14	8.2	45.5
		Perospore ...	15	13	5.9	39.3
		Patuakhally ...	9	8	4.2	46.6
		Bhola ...	9	7	5.4	60
	Mymensingh ...	Mymensingh ...	12	14	4.7	39.1
		Jamulpore ...	8	7	3.7	46.2
		Tungail ...	8	12	4	50
		Netrokona ...	8	9	5.3	66.3
RAJSHAHYE ...	Rajshahye ...	Kishoregunge ...	8	17	4.5	56.2
		Beaulah ...	15	10	6.8	45.3
		Nowgong ...	10	3	7	70
		Nattore ...	12	7	6	50
	Pubna ...	Pubna ...	12	10	5.7	47.5
		Serajkunge ...	12	13	5.5	45.8
	Rungpore ...	Rungpore ...	1	8	5.2	42.7
		Gaibanda ...	7	12	3.2	47.6
		Kurigram ...	7	9	4	57.1
		Nelphamari ...	6	7	3.7	61.9
	Patna ...	Patna ...	12	13	4	33.3
		Dinapore ...	9	6	5	55.5
		Barh ...	9	5	4	44.4
		Behar ...	10	2	3	30
	Gya ...	Gya ...	9	2	5	55.5
		Nowadah ...	6	7	3	50
		Jehanabad ...	6	3	0.9	16.5
		Aurungabad ...	7	5	2	28.5
PATNA ...	Sahabad ...	Arrah ...	30	11.3	37.7	37.7
		Buxar ...	15	4	3	20
		Sasaram ...	20	4	3	20
		Bhabua ...	8	8	4	50
	Durbhunga ...	Madhubani ...	10	9	5.5	55
		Durbhunga ...	10	12	3	30
		Tajpore ...	8	8	4	50

APPENDIX A—concluded.

Division.	Name of district.	Name of Local Board.	Number of members.	Number of meetings.	Average attendance of members at each meeting.	Average percentage of attendance at meetings.
PATNA—concl'd.	Muzafferpore	Sitamarhi	8	3	4'3	53'7
		Muzafferpore	8	5	2'6	32'5
		Hajipore	8	3	3'6	45'8
	Sarun	Gopalgunge	6	10	3'4	56'6
		Sewan	8	14	2'5	31'2
		Chupra	10	8	5'1	32
BHAGULPORE	Monghyr	Monghyr	12	9	5	41'6
		Begusarai	12	5	4'8	40
		Janui	12	11	3	25
	Bhagulpore	Bhagulpore	12	12	5'8	44'6
		Supool	14	14	6'7	47'8
		Muddehpur	12	12	4'8	40
		Banka	12	14	5'7	47'6
	Purneah	Arrarceah	12	7	6	50
		Kisacungunge	12	6	4	33'3
		Purneah	12	6	6	50
ORISSA	Cuttack	Cuttack	15	10	6	40
		Kendrapara	12	13	5'6	46'6
		Jajpore	12	6	8	66'6
	Pooree	Pooree	8	4	3'5	43'7
		Khoorda	6	4	4'2	70'8
	Balasore	Balasore	12	6	6	50
		Bhuddruck	10	11	5	50'9
CHITTAGONG	Tipperah	Tipperah	12	10	6'5	54'1
		Brahmanbariah	9	6	5'3	58'8
		Chandpore	7	5	3'4	48'6

Statement showing the Income of District Boards

NAME OF DIVISION.	NAME OF DISTRICT BOARD.	Opening balance.	EDUCATION.						MEDICAL.				
			School fees.	Contributions.	Sale proceeds of books.	Income from endowments.	Miscellaneous.	Total.	Hospital and dispensary receipts.	Income from endowments.	Contributions.	Miscellaneous.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	Burdwan	78,129	1,800	...	...	...	807	1,807	92	...	...	...	92
	Hooghly	80,048	614	245	...	...	1,012	1,871	...	200	115	...	315
	Howrah	20,072	...	...	...	...	220	220	...	...	...	...	...
	Bankoora	10,925	945	100	...	...	...	1,051	...	...	...	...	...
	Beerbhoom	21,945	...	...	...	...	...	108	29	...	82	14	125
	Midnapore	2,594	1,741	925	9	...	...	2,675	...	...	...	...	...
	Total	1,91,863	4,000	1,276	9	...	1,539	7,502	191	200	197	14	532
Presidency	Moorshedabad	21,131	...	...	...	...	...	...	...	...	...	...	...
	Nuddea	8,322	681	172	...	...	3	850	...	...	...	...	...
	Jessore	25,717	582	54	...	...	...	636	148	...	438	3,730	4,316
	24-Pergunnahs	26,407	469	65	...	...	817	1,351	...	...	...	...	...
	Khoolna	179	848	98	...	...	1	447	...	...	29	...	29
	Total	81,756	2,080	389	...	...	821	3,290	148	...	407	3,730	4,345
Dacca	Backergunge	57,203	1,390	12	...	...	835	2,237	...	...	...	...	...
	Dacca	56,007	...	...	...	...	...	...	...	...	618	...	618
	Furreedpore	20,474	...	...	...	...	...	...	...	...	...	...	...
	Mymensingh	1,07,001	824	50	...	...	...	874	...	...	...	...	...
	Total	2,41,645	2,214	62	...	...	835	3,111	...	...	618	...	618
Patna	Patna	1,37,980	514	...	...	...	...	514	...	...	...	...	...
	Gya	31,026	403	64	...	...	02	580	810	...	903	...	1,713
	Shahabad	1,01,178	894	...	...	...	784	1,678	...	...	...	...	...
	Mozufferpore	15,927	323	...	...	...	101	424	...	...	...	...	...
	Durbhanga	1,42,171	429	1,080	...	...	18	1,527	...	...	...	...	...
	Sarun	1,36,060	1,751	257	...	...	1	1,409	...	...	...	...	...
	Chunparun	34,080	472	...	...	...	552	1,004	...	...	...	...	...
	Total	6,00,828	4,246	1,401	...	...	1,498	7,145	810	...	903	...	1,713
Bhagulpore	Bhagulpore	84,442	511	332	...	...	...	843	...	...	1,818	100	1,918
	Malidah	50,634	639	...	...	...	...	639	...	...	...	...	...
	Monghyr	74,439	543	420	...	...	1,634	2,597	...	...	...	...	...
	Furneah	87,652	304	...	...	...	23	327	...	...	1,233	...	1,233
	Total	3,03,167	1,997	752	...	...	1,657	4,401	...	...	3,051	100	3,151
Rajshahye	Rangpore	51,878	707	116	...	...	...	823	...	...	...	...	...
	Dinapore	38,051	640	883	...	...	33	1,505	...	...	339	...	339
	Bogra	45,321	1,093	...	...	...	408	1,501	...	...	51	...	51
	Julpigoree	25,354	129	...	...	...	215	344	...	...	...	...	...
	Fuona	29,055	103	...	...	...	...	103	...	...	...	...	...
	Rajshahye	18,300	153	...	...	...	...	153	...	...	...	...	...
	Total	2,07,763	2,834	999	...	...	740	4,579	...	...	390	...	390
Orissa	Outtaok	12,077	577	440	...	...	388	1,403	...	...	...	...	...
	Pooree	4,271	63	...	...	...	5	68	...	...	...	...	...
	Balsore	13,901	116	900	...	...	2	718	7	119	...	...	126
	Total	23,607	756	1,040	...	...	395	2,180	7	119	...	...	126
Chittagong	Chittagong	62,515	...	...	...	...	1,087	1,087	...	...	...	...	...
	Noakhully	41,578	555	28	...	...	14	597	...	...	...	...	...
	Tipporan	57,350	...	...	...	...	...	...	...	...	...	...	...
	Total	1,61,340	555	28	...	...	1,101	1,684	...	...	...	...	...
	GRAND TOTAL	18,12,038	19,282	5,947	9	...	8,590	33,990	1,086	319	5,626	3,844	10,875

* This includes Rs. 1,092, which have been shown
† The balance of the Jagannath Road Fund has
‡ This amount represents canal tolls.

DIX B.

No. 1.

under Act III (B.C.) of 1885 for the year 1888-89.

Pounds.	Public Works.	Ferries.	Grant from Provincial revenues.	Balance of the District Road Fund under the Cess Act, 1880.	MISCELLANEOUS.				Advances.	Deposits.	Total receipts during the year.	Total receipts, including balance.
					Rent of serais and bungalows.	Fees, fines, and forfeitures.	Miscellaneous.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,541	...	8,032	25,037	1,02,820	3	752	1,181	1,336	3,075	4,255	1,56,001	2,34,130
9,047	...	6,204	66,870	75,660	...	10,020	16,179	20,204	6,333	1,402	1,03,096	2,74,144
8,233	...	10,045	6,580	41,485	...	...	609	609	130	11	62,323	62,396
2,054	...	1,306	...	43,094	...	773	50	1,023	1,694	7,234	52,406	47,481
7,660	...	795	22,152	53,503	186	2,103	227	2,516	4,283	1,567	96,828	1,18,773
9,683	...	16,091	43,758	1,37,601	64	5,249	8,133	8,440	7,807	7,488	2,33,449	2,30,043
40,118	...	43,223	1,64,987	4,55,135	253	18,506	21,379	40,139	26,321	16,067	7,94,103	9,85,966
12,126	...	8,256	...	39,752	...	21	383	404	3,494	1,130	95,168	1,16,299
27,813	659	10,384	2,760	79,043	171	3,321	1,551	5,043	8,434	...	1,34,032	1,33,254
21,349	1,801	6,971	18,069	51,524	9	2,878	5	2,892	10,071	2,346	1,00,505	1,46,282
7,714	8,140	13,020	1,36,061	1,11,887	...	3,339	585	3,721	3,788	284	2,89,575	3,15,982
4,079	...	2,214	39,001	69,130	26	985	1,451	2,402	2,506	8,128	1,23,686	1,23,865
73,681	10,600	41,464	1,09,421	4,21,336	206	10,541	8,775	14,522	28,583	6,894	8,03,926	8,85,682
10,408	...	7,053	47,278	74,218	...	1,373	4,621	5,994	530	2,090	1,50,405	2,07,608
10,223	...	29,800	40,003	65,322	...	64	6,818	6,380	17,775	...	1,01,598	2,17,603
10,550	...	1,747	288	42,133	...	4,858	990	5,854	3,231	9,318	73,310	93,884
37,494	...	12,313	5,118	1,61,809	...	2,150	3,726	5,876	9,027	7,919	2,39,030	3,40,001
68,070	...	41,724	91,347	3,43,781	...	8,449	15,661	24,110	31,153	19,927	6,24,441	8,66,086
5,697	...	21,347	395	1,60,809	1,827	4,102	6,100	12,035	424	5,371	2,06,582	3,44,562
7,880	...	604	32,050	1,76,014	149	3,858	4,041	8,058	17,601	8,400	2,54,459	2,76,085
6,442	...	15,318	...	1,29,011	285	2,083	55	2,423	12,007	1,045	1,69,485	2,70,051
4,731	...	13,678	2,158	1,33,072	570	605	443	1,018	15,538	2,433	1,74,502	1,90,529
6,438	...	23,139	6,024	2,01,200	203	8,118	2,678	11,069	45,220	10,160	3,04,796	4,46,907
4,984	...	27,721	6,246	1,49,786	661	225	184	1,070	31,862	7,163	2,28,242	3,06,202
18,129	...	8,307	...	65,403	275	89	7,335	8,199	18,986	...	1,20,027	1,55,013
64,211	...	1,10,106	46,472	10,16,595	4,060	19,380	21,042	45,382	1,41,997	35,512	14,59,193	20,60,021
14,387	...	3,034	...	1,25,163	152	1,061	4,782	6,895	7,183	6,130	1,65,555	2,40,997
16,829	...	26,121	...	27,220	...	756	227	983	4,058	801	75,651	1,32,285
10,843	...	17,940	15	1,27,009	...	5,890	197	6,090	9,351	178	1,74,119	2,48,568
44,879	75,030	233	1	606	745	3,768	1,015	2,10,997	2,14,649
85,038	...	47,097	15	3,54,512	390	8,617	5,712	14,719	24,360	8,124	5,42,323	8,45,489
11,087	...	30,023	2,855	1,24,068	260	9	608	896	19,203	871	1,89,813	2,41,491
19,442	...	3,568	12,176	75,434	...	703	3,641	4,344	12,023	177	1,29,670	1,67,721
12,344	...	9,370	...	42,745	13	628	963	1,604	2,190	1,218	71,153	1,10,474
6,705	...	16,032	15,000	42,187	854	690	5,705	7,300	2,363	...	89,940	1,13,298
16,191	...	8,595	158	40,252	...	1,825	0,704	8,589	352	7,969	91,229	1,20,384
9,038	...	12,021	...	74,107	331	1,275	403	2,000	16,230	918	1,14,482	1,32,782
74,847	...	79,609	30,180	4,07,793	1,464	5,130	18,144	24,738	52,969	11,173	6,86,287	8,94,050
6,246	...	4,209	28,572	51,701	4,534	2,525	552	7,611	1,069	682	1,01,473	1,14,450
1,805	...	3,864	29,507	30,404	8	1,185	46	1,239	35	...	66,922	62,551
4,698	...	5,459	37,857	27,133	86	1,578	1,820	3,482	2,813	2,342	84,598	99,559
12,719	...	13,582	95,936	1,09,238	4,628	5,286	2,418	12,332	3,917	3,004	2,52,993	2,76,660
6,093	11,578	22,069	2,419	84,014	81	68	7,016	7,115	9,416	...	1,43,791	2,06,308
6,627	...	10,952	29,503	74,166	7	210	3,386	3,633	8,956	6,900	1,41,394	1,62,072
9,011	...	4,044	...	87,297	...	2,329	8,900	11,229	2,710	949	1,15,240	1,72,496
81,731	11,578	37,065	81,982	2,45,477	38	2,637	19,303	21,977	21,082	7,840	4,00,425	5,81,774
4,31,915	22,178	4,13,870	6,60,349	33,53,667	11,030	78,546	1,08,333	1,97,918	3,30,182	1,08,540	55,63,600	73,75,728

as "refunds" in the accounts furnished by the Commissioner.
been included in this.

Statement showing the expenditure of District

DIVISION.	Name of District Board.	Opening balance.	Income during the year.	Refunds.	ADMINISTRATION.				EDUCATION.				MEDICAL.				MINOR DEPARTMENTS.				
					Establishment and contingencies of District and Local Boards' offices.	Percentage cost of establishment for offices of accounts, control and audit.	Total.	Establishment and contingencies.	Scholarships.	Prizes.	Miscellaneous.	Total.	Vaccination.	Sanitation.	Hospitals and dispensaries.	Miscellaneous.	Total.	Pounds.	Census.	Public exhibitions and fairs.	Total.
Burdwan.	Burdwan ...	78,129	1,56,001	13	4,857	2,590	7,247	50,040	...	706	7,901	58,647	...	400	597	...	997	...	...	...	...
	Hoochly ...	80,048	1,63,086	40	4,608	1,008	6,336	35,698	...	544	...	36,248	...	...	593	119	712	...	...	...	...
Presi- dency.	Howrah ...	20,072	62,323	...	2,883	1,542	4,425	18,015	...	...	...	18,015	...	...	...	...	...	36	...	...	...
	Bankura ...	10,925	62,404	...	2,502	604	3,256	19,537	...	5,212	4,750	29,490	...	...	...	...	...	19	...	...	...
	Beerbhoom ...	21,945	96,828	...	2,344	1,010	3,254	18,929	...	...	174	14,212	...	...	262	...	262	1	...	...	...
	Midnapore ...	2,694	2,33,449	100	5,187	2,782	7,969	62,718	...	2,069	...	64,777	...	190	729	...	928	288	...	...	...
	Total ...	1,91,893	7,94,103	709	22,401	10,086	32,487	1,89,937	...	8,695	12,768	2,11,898	...	599	2,181	110	2,899	344	...	...	...
	Moorshedabad ...	21,131	95,168	...	5,451	1,561	7,012	3,184	...	...	17,417	20,601	...	...	...	...	...	281	...	...	...
	Nudda ...	8,322	1,54,932	160	4,511	1,818	6,329	7,119	...	872	24,878	32,809	...	...	...	292	292	197	...	...	...
	Jessore ...	25,717	1,80,505	4,382	5,781	1,720	7,501	5,780	...	...	27,994	33,777	...	...	769	...	769	469	...	...	...
	24-Pergunnahs ...	26,407	2,89,575	110	5,166	2,100	7,266	27,822	...	1,095	9,931	38,848	...	...	...	...	...	133	...	...	...
	Khoolna ...	179	1,23,086	559	3,646	905	4,551	16,251	259	400	13,245	30,154	...	...	410	...	410	34	...	...	...
	Total ...	81,766	8,03,926	5,211	24,455	8,104	32,619	60,162	258	2,367	93,462	1,56,249	...	...	1,179	292	1,471	1,114	...	...	...
Dacca.	Backergunge ...	57,203	1,50,405	50	4,972	1,561	6,533	11,781	...	...	23,564	35,325	...	702	...	...	702	...	...	...	...
	Dacca ...	60,007	1,61,595	708	4,624	1,753	6,377	8,002	...	609	62,017	68,619	...	417	95	...	512	63	...	...	...
	Furzedpore ...	20,474	73,410	237	3,789	1,265	5,054	7,133	...	...	18,882	26,015	...	...	...	...	...	5	...	...	...
	Mymensingh ...	1,07,961	2,30,030	...	5,815	3,241	9,056	33,552	...	...	6,442	39,894	...	889	600	25	1,505	170	...	...	...
	Total ...	2,41,645	6,24,441	905	21,200	7,220	29,020	58,448	...	690	1,10,905	1,09,953	...	2,089	695	25	2,809	238	...	...	...
Patna.	Patna ...	1,37,980	2,00,592	...	11,558	3,207	14,565	18,947	...	1,062	470	20,479	5	374	508	...	887	691	...	...	...
	Gya ...	51,626	2,54,459	298	9,842	2,872	12,714	26,841	134	430	70	28,175	...	108	1,731	...	1,839	767	...	...	...
	Shahabad ...	1,01,178	1,69,485	190	7,297	2,506	9,803	12,367	30	274	523	13,194	...	...	...	...	...	325	...	...	...
	Muzafferpore ...	15,927	1,74,062	143	5,628	2,365	7,993	3,756	...	685	11,811	18,762	...	...	...	...	...	...	...	...	...
	Darbhanga ...	1,42,171	3,04,796	...	8,596	3,571	12,167	4,744	...	...	11,557	16,001	...	...	...	...	...	282	...	...	...
	Surin ...	1,36,969	2,29,242	...	7,847	3,777	11,624	19,280	372	1,301	4,773	25,715	...	...	3,598	20	3,618	5,139	1,346	1,346	...
	Chumnapur ...	34,986	1,20,027	27,857	2,828	1,830	4,673	16,869	144	247	537	17,837	...	...	...	...	...	3,218	...	...	...
	Total ...	6,00,829	14,59,193	28,190	53,591	20,148	73,539	1,02,733	730	4,099	32,301	1,40,453	5	482	5,837	20	6,314	10,322	1,346	1,346	...
Bharu- pore.	Blugulpore ...	84,442	1,65,553	35	4,471	2,452	7,323	12,319	204	4,433	324	17,310	...	...	3,302	...	3,302	317	...	...	...
	Maldah ...	66,634	74,661	2,073	2,000	1,197	3,197	12,375	...	294	327	12,996	...	...	...	6	...	...	...	...	...
	Monghyr ...	74,430	1,74,110	3,431	4,787	2,440	7,288	13,185	107	...	8,135	21,427	...	...	1,680	...	1,680	188	...	...	...
	Purneah ...	87,662	1,26,997	13,429	3,620	2,679	6,299	12,959	108	290	3,582	16,930	...	...	358	176	534	38	...	...	...
	Total ...	3,03,167	5,42,322	18,968	15,278	8,627	24,105	50,863	419	5,017	12,308	68,672	...	...	5,340	182	5,522	543	...	...	...
Bajshahye.	Rungpore ...	51,678	1,89,813	3,111	8,348	2,435	10,783	7,253	...	114	20,611	33,978	...	...	275	519	794	...	...	...	...
	Dinajpore ...	38,051	1,20,670	41	2,594	1,548	4,052	25,875	...	...	...	25,875	...	240	498	...	744	...	...	...	...
	Bokra ...	45,321	71,153	...	1,689	1,110	2,779	4,364	...	6	8,327	12,697	...	...	1,431	...	1,431	32	...	...	...
	Jalpigore ...	25,358	89,940	...	2,197	1,121	3,318	2,096	...	75	5,575	7,726	...	...	...	...	...	67	...	...	...
	Subna ...	20,055	91,229	...	3,914	1,081	4,995	302	...	...	22,187	22,439	...	...	...	...	...	792	...	...	...
	Bajshahye ...	18,500	1,14,482	...	3,080	1,603	4,683	10,463	...	251	...	10,714	...	...	...	...	...	291	...	...	...
	Total ...	2,07,763	6,86,287	3,160	21,712	8,898	30,610	59,353	...	440	62,030	1,22,420	...	246	2,204	519	2,969	1,194	...	...	...
Orissa.	Outtack ...	12,977	1,01,473	620	1,660	1,284	2,950	6,230	26	930	30,234	37,420	...	1,000	...	100	1,100	8,735	...	...	...
	Poorco ...	4,271	69,022	...	2,166	570	2,736	7,532	...	393	5,224	13,169	...	...	376	...	376	93	...	...	...
	Balasore ...	14,961	84,598	51	2,552	701	3,253	24,592	...	6	500	25,593	...	...	906	...	906	1,049	...	...	...
	Total ...	23,607	2,55,093	671	6,374	2,555	8,939	38,674	32	1,323	35,643	76,172	...	1,000	1,342	100	2,442	4,877	...	...	...
Chitta- song.	Chittagong ...	62,515	1,43,791	4,169	4,151	2,267	6,418	23,599	...	...	...	23,599	...	...	...	...	...	21	...	...	...
	Noskholly ...	41,578	1,41,394	655	2,641	1,338	3,979	2,040	...	...	21,374	23,914	...	...	...	...	...	30	...	...	...
	Tipperah ...	57,256	1,15,240	178	3,514	1,592	5,016	37,070	...	...	...	37,070	...	...	885	434	1,319	...	...	...	...
	Total ...	1,61,349	4,00,425	5,001	10,306	5,197	15,413	64,269	...	...	21,274	65,493	...	...	885	434	1,319	51	...	...	...
	GRAND TOTAL	18,12,038	55,63,690	33,106	1,75,127	71,605	2,46,739	6,24,384	1,439	23,047	3,61,939	10,30,809	5	4,410	19,603	1,691	25,775	18,683	1,340	1,340	1,340

* This includes expenditure under "Primary"
† This includes grant to primary and other
‡ This includes Rs. 59,880, being the balance
§ This includes compensation for lands and

DIX C.

No. II.

Boards under Act III (B.C.) of 1885.

Stationery and printing.	SUPERANNUATIONS.			PUBLIC WORKS.								MISCELLANEOUS.							Famine relief.	Advances.	Deposits.	Total expenditure.	Balance at the close of the year.
	Pensions.	Gratuities.	Total.	Original works.	Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Miscellaneous public improvements.	Total.	Ferries.	Staging bungalows and serais establishment and contingencies.	Rewards for the destruction of wild animals.	Miscellaneous.	Total.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
1,140 689 949 737 ... 976	... ... 299	300 2,000	300 ... 299 2,000	8,041 8,630 13,489 18,378 17,069 30,887	81,821 86,676 13,489 18,022 36,558 98,060	13,882 14,480 4,008 7,766 5,457 18,534	243 73 234 396 262 287	... ... ... 11 ... ...	... ... ... ... ... ...	1,03,987 1,04,877 17,739 39,573 68,936 1,47,708	80 40 9 11 1,084	... ... ... 266 445 ...	... ... ... ... ... 21	64,488 450 543 838 1,076	64,488 499 809 1,283 1,097	... ... ... ... ... ...	1,700 2,536 280 1,638 8,140 8,058	2,390 1,727 1,092 663 1,585 0,112	1,70,671 2,18,099 43,304 76,303 89,079 2,29,761	57,489 55,045 39,091 54,732 29,094 6,292
4,491	290	2,300	2,599	73,009	5,33,026	64,146	1,488	11	...	4,72,880	1,177	761	21	67,404	68,170	...	23,018	13,539	8,33,717	1,52,249			
711 400 1,443 1,101 1,037	... ... ... 480 ...	... ... ... 480 ...	... ... ... 480 ...	1,187 40,814 8,863 18,981 19,150	54,566 46,814 65,895 1,62,082 16,002	11,798 11,426 16,795 19,760 9,021	58 1,014 787 883 437	... 14 ... 2,003 ...	... ... ... 2,003 ...	67,609 60,653 92,352 2,04,609 44,610	5 135 485 267 1	... 297 596 ... ...	... ... ... ... 30	127 424 596 301 223	... ... ... 309 258	... ... ... ... ...	3,947 6,351 16,571 6,726 12,064	195 390 614 144 2,322	1,00,361 1,08,170 1,58,950 2,60,037 95,960	16,838 35,094 27,328 55,045 27,905
4,752	480	...	480	40,580	3,46,253	68,798	3,179	14	2,003	4,00,833	883	893	30	716	1,039	...	46,659	8,677	7,33,487	1,63,195			
850 1,668 819 1,507	... ... ... ...	... ... ... ...	... ... ... ...	38,874 37,163 22,215 90,583	43,018 21,178 14,765 20,660	11,891 9,561 6,685 19,250	739 475 51 1,037	... ... 4,545 ...	... ... 642 ...	94,642 68,377 48,803 1,37,639	4,709 5,316 1 ...	... ... ... ...	... ... ... ...	... 100 ... 446	... 100 ... 410	... ... ... ...	703 15,591 2,021 0,235	891 1,09,221 93,214 2,321	1,46,45 48,382 93,214 1,98,863	62,963 48,382 60 1,48,128
4,834	...	...	...	1,94,735	1,00,220	47,387	2,322	4,545	642	3,49,451	10,016	...	...	636	636	...	25,510	12,511	6,05,072	60,113
1,086 4,908 2,626 1,943 2,045 2,152 789	... ... ... ... ... ... ...	... ... ... ... ... ... ...	... ... ... ... ... ... ...	68,247 74,591 48,382 60,413 84,417 72,111 12,907	73,544 47,897 74,502 53,631 1,41,423 65,381 34,294	20,398 27,470 23,285 23,104 31,177 22,246 15,184	2,290 1,712 1,480 1,936 1,706 785 861	... ... ... ... ... ... ...	... ... ... ... ... ... ...	1,04,460 1,51,670 1,47,748 1,09,084 2,58,523 1,09,521 63,216	... 890 253 69 8,362 2,301 ...	2,060 905 363 835 765 1,136 509	187 385 ...	10 679 363 450 11 1,060 ...	2,803 1,044 363 1,201 770 3,517 500	559 92 11,582 15,736 26,904 63,917 42,364 4,677	2,829 17,709 11,582 2,483 8,436 42,364 22,110	6,540 10,109 6,135 2,483 3,70,812 1,012 6,144	2,15,077 2,50,809 1,92,149 1,84,371 3,70,812 2,71,307 1,51,030	1,29,485 55,276 78,514 6,168 76,135 94,836 3,983
16,119	...	...	...	4,11,068	4,70,532	1,62,834	10,779	...	...	10,53,233	11,935	7,233	572	3,164	10,969	2,064	1,80,909	52,892	16,15,615	4,44,408
1,100 548 296 953	... ... ... ...	30 ... 24 ...	30	31,030 2,787 44,708 30,093	69,568 18,889 61,049 31,863	25,243 5,801 18,286 10,791	603 798 962 501	... ... 60 ...	1,909 ... 193 708	1,29,413 28,275 1,25,358 80,850	896	427 111	...	1,585 232 822 1,002	2,012 232 822 1,748	...	8,173 2,067 7,876 7,225	22,545 27 1,325 ...	1,91,450 50,021 1,09,612 1,27,521	58,541 82,264 78,946 87,128	
2,897	...	54	54	1,09,518	1,81,309	66,121	2,864	00	2,870	3,02,802	896	538	135	3,641	4,314	...	25,940	28,897	6,88,010	3,06,879			
2,138 699 818 888 462 506	... ... ... ... ... ...	... ... ... ... ... ...	... ... ... ... ... ...	82,875 36,922 8,768 38,766 3,636 20,531	48,960 26,411 23,491 17,203 26,090 29,514	17,223 13,009 7,263 8,896 6,395 11,838	1,706 1,296 81 614 75 743	192 ... 75 ... 1,173 191	... ... ... ... 895 2,500	1,50,050 77,439 39,636 65,509 58,273 65,610	231 639 227 28	891 650 ... 615	60 56 48 ... 524 ...	380 46 48 1,706 424 615	840 102 ... 2,416 ... ...	...	17,878 11,431 3,019 15,133 175 10,300	631 64 175 95,716 6,412 116	2,31,340 1,20,659 60,135 95,716 74,207 1,01,897	20,161 47,062 56,339 19,582 40,077 30,885
8,002	...	...	...	1,01,516	1,71,978	64,564	4,544	1,631	3,395	4,37,028	1,123	1,696	110	2,703	4,505	...	57,936	7,398	6,73,954	2,20,096
402 203 840	... ... ...	... ... ...	... ... ...	8,240 6,534 4,100	99,078 30,813 39,930	10,287 5,481 4,983	134 317 ...	... ... ...	... ... ...	57,748 33,145 40,013	... 72 ...	628 206 776	...	...	628 206 776	...	...	...	1,04,593 50,335 82,899	9,857 12,316 16,060
1,541	...	...	...	18,883	99,821	20,761	451	...	...	1,30,906	73	1,670	...	...	1,670	...	1,637	...	2,37,827	38,833
1,313 892 705	27 ... ...	... ... ...	27	7,962 23,853 26,380	28,077 31,400 23,721	10,836 10,792 11,349	115 73 1,300	... ... ...	... ... ...	40,940 68,118 62,750	26	69 ... ...	...	1,081 69 267	1,081 ... ...	...	17,968 2,393 540	140 5,940 850	1,01,701 1,00,533 1,09,615	1,04,605 76,439 62,881
2,910	27	...	27	58,195	85,148	32,977	1,488	...	...	1,77,808	26	60	...	1,348	1,417	...	21,464	6,980	3,17,849	2,43,925	
42,546	806	2,354	3,160	11,06,704	17,88,053	5,27,598	27,115	6,291	8,910	34,65,541	26,128	12,840	874	79,012	93,326	21,064	3,88,073	1,20,744	55,47,032	18,28,606			

"Education" and "Grant-in-aid."
 Schools and inspection charges.
 of the District Fund transferred to Howrah.
 travelling allowance of members.

APPENDIX D.

Statement showing the receipts and charges transferred from the Provincial Accounts to District Boards and the grants made to each Board to establish equilibrium between such receipts and charges.

DIVISION.		DISTRICT.		RECEIPTS.										CHARGES.										REMARKS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
				Education.		Pounds.		Fertile.		Medical.		Government Grant.		Total.		Sub-Inspectors of Schools.		Middle schools directly managed by the Board.		Grants-in-aid to middle schools.		Primary Grant.			Education clerk.		Contingencies.		Total.		Pounds.		Fertile.		Medical.		Contribution on account of the percentage to be levied under section 83, clause 3 of the Act.		Contribution for roads and communications from the 10 Government Estates.		Miscellaneous.		Total of columns 17 to 22.		Total charges (columns 16 and 23).																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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(a). In addition to this a grant of Rs. 31,400 has been allowed to the District Board till further orders for the maintenance of Provincial roads.

(b). In addition to this a grant of Rs. 32,163 has been allowed to the District Board till further orders for the maintenance of Provincial roads.

(c). A further grant of Rs. 30,761 has been made to the District Board until further orders for the maintenance of Provincial roads.

(d). Besides this, ferry rents amounting to Rs. 8,213 have been transferred to the Board for the maintenance of certain Provincial roads in the district.

(e). A sum of Rs. 19,000 has been granted for two years for opening out communications in the Western District.

Dacca ... Dacca.	10,715	1,773	15,515	...	20,888	47,118	3,750	2,700	...	12,612	23,276	360	36	42,734	394	1,031	...	403	1,883	604	4,384	47,118
	9,047	1,773	1,773	...	20,088	32,320	2,445	1,820	...	7,123	13,300	360	36	23,116	676	12	...	189	2,963	72	3,604	32,320
	6,567	6,567	6,567	...	25,268	41,633	2,400	2,140	...	6,132	12,437	360	36	31,614	120	...	...	255	6,640	...	7,015	41,633
	32,531	6,443	6,443	...	5,579	44,983	3,750	1,900	...	6,930	27,171	420	36	43,989	257	...	...	608	1,140	...	2,014	44,983
Total	30,257	30,257	30,257	...	71,571	1,08,654	12,348	8,290	...	32,802	57,264	1,600	165	1,48,737	1,447	1,043	...	1,455	12,693	676	17,317	1,08,654
Tinnah ... Chittagong.	234	9,500	8,765	...	25,390	38,579	1,900	1,080	...	4,936	27,766	360	36	36,402	240	...	...	208	1,629	...	2,077	38,579
	463	6,838	10,000	...	9,718	27,618	1,200	720	...	1,093	18,627	360	51	24,960	100	460	...	256	1,842	...	2,718	27,618
	700	3,903	9,901	...	13,639	28,145	2,550	1,080	...	8,936	9,421	360	36	19,283	300	38	...	223	8,302	...	8,662	28,145
Total	1,306	20,243	24,266	...	48,747	94,642	5,550	2,890	...	11,202	55,814	1,080	123	81,045	640	488	...	686	11,773	...	13,597	94,642
Patna ... Bihar.	445	5,560	17,175	...	118	23,238	2,025	900	...	690	14,136	360	34	26,728	920	...	...	355	1,235	...	2,510	23,238
	564	7,130	851	...	16,489	24,973	2,400	1,200	...	2,823	11,735	360	57	22,768	180	270	...	129	1,627	...	2,906	24,973
	526	7,121	7,117	...	5,255	20,023	1,800	840	...	2,206	8,688	360	36	16,907	1,103	...	...	227	1,785	...	3,115	20,023
	846	4,007	17,115	...	404	22,471	1,725	860	...	1,464	16,044	360	...	20,301	812	250	...	255	1,873	...	1,873	22,471
Muzaffarpore ... Bihar.	232	4,100	12,196	...	1,823	18,371	1,800	720	...	1,294	12,184	360	36	17,776	340	...	...	327	...	...	4,436	18,371
	1,794	5,243	13,025	...	3,377	21,441	1,800	900	...	3,774	12,931	360	36	9,015	1,028	...	...	300	...	...	23,441	21,441
	682	15,410	5,460	...	4	21,556	1,200	600	...	1,582	12,931	360	...	17,777	3,462	...	...	327	...	...	21,556	21,556
Total	5,211	48,625	72,919	...	27,420	1,04,675	12,750	5,920	...	15,549	88,964	2,520	201	1,35,672	7,835	520	...	1,919	4,929	3,000	18,263	1,04,675
Monghyr ... Bihar.	859	11,760	14,010	...	15	26,635	1,200	600	...	3,130	19,017	360	57	24,732	...	...	...	403	1,500	...	1,993	26,635
	719	15,500	3,365	...	1,263	20,507	2,400	1,200	...	2,667	11,612	360	57	19,072	1,064	...	...	296	353	...	1,855	20,507
	204	60,569	...	...	...	66,763	2,923	1,200	...	1,320	11,617	360	36	18,338	569	...	...	731	85	...	1,435	20,507
	432	13,468	...	...	1,780	16,647	1,200	600	...	1,212	7,603	360	36	14,683	300	...	...	214	450	...	964	16,647
Total	2,205	91,304	17,406	...	3,038	1,13,962	7,725	3,000	...	8,229	43,849	1,320	186	77,925	1,853	...	...	1,034	2,390	...	6,137	88,462
Cutlack ... Orissa.	720	6,900	6,566	...	28,016	42,293	2,400	1,200	...	2,660	24,253	360	36	37,265	3,595	240	...	214	975	...	4,937	42,293
	110	4,800	5,900	...	19,178	28,984	2,250	900	...	890	18,873	360	36	24,225	1,434	...	...	165	340	...	2,781	28,984
	78	2,589	2,880	...	18,518	22,085	1,200	600	...	2,173	8,204	360	36	15,244	1,102	20	...	86	4,960	...	6,541	22,085
Total	908	14,289	15,356	...	65,710	93,273	5,850	2,600	...	5,728	53,350	1,080	108	75,734	6,106	260	1,434	464	6,275	...	14,539	93,273
GRAND TOTAL	24,963	4,20,153	2,96,076	300	3,60,283	11,40,700	94,195	44,360	...	70,568	3,91,360	13,440	1,439	10,10,965	22,207	3,808	2,344	11,232	86,299	3,070	99,615	11,10,280

(f). Contribution to meet the cost of the conveyance arrangements at the Sonepur, Thoway, and Kochai, Kote fair.

(g). As the receipts far exceed the charges, the control and administration of the Carigola-Titalya road, with the dak bungalow and the inspection bungalows belonging to it, which were kept up from the Provincial revenues at an annual average cost of Rs. 26,752, have been transferred to the Board. This leaves a balance of Rs. 3,738 to the credit of the District Fund.

APPENDIX E.

Local Self-Government—Circular No. L^U₁13, dated Calcutta, the 6th August 1889.

From—H. J. S. COTTON, Esq., Offg. Secretary to the Government of Bengal,
Municipal Department,

To—All Commissioners of Divisions (except Chota Nagpore).

In again drawing your attention to the correspondence* on the subject of unions to be

* See papers published in the Supplement to the *Calcutta Gazette* of 2nd April 1884.

formed under the Bengal Local Self-Government Act, 1885, I am directed to invite your special consideration to the orders passed by the Government of India upon the report on the working of District Boards in Bengal during the 18 months from 1st October 1886 to 31st March 1888, in which that Government particularly dwell on the absence of village unions in Bengal, and suggest their organization with reference to their becoming agencies for village sanitation. I am to enclose herewith spare copies of this letter from the Government of India, No. 2, dated 15th March 1889, and also of two extracts from this Government report on the working of District Boards in Bengal, the first of which refers to the circumstances under which Union Committees have not yet been appointed in these Provinces, and the second to village sanitation.

2. The question raised by the Government of India is, as you are aware, a very difficult one, and hitherto all attempts to organize village Committees in Bengal have proved a failure. The difficulties in this respect are largely due to the form of legislation adopted in the present Act. It was originally contemplated that Union Committees should constitute the unit of administration for purposes of Local Self-Government. The District Board was to be a controlling authority only. Subsequently, when it was decided that the District Board was to be the administrative unit under the Act, the portions of the law relating to unions were not completely altered to meet the change, and an independent authority is now vested in unions which is inconsistent with the position they were intended to assume as agents to whom power should be delegated through the District and Local Boards.

3. Under section 56 of the Act, a separate Union Fund is constituted. Such a fund having a separate legal existence cannot be incorporated with any other local fund, and under the rules of the Financial Department, it becomes a separate incorporated fund, and must submit accounts to the Accountant-General. These accounts must be submitted in English, and the employment of a clerk who knows English becomes therefore imperatively necessary. The accounts of the fund must also under the rules be annually inspected by the local accounts inspecting establishment. But as the income of a Union Committee must in any case be very small, and has been estimated to amount to only about Rs. 400 a year on an average, the considerations mentioned render the adoption of the scheme practically impossible, and it has therefore been tacitly recognized that no steps could be undertaken to organize Union Committees until the Act should be amended and the Union Fund made part of the District Fund.

4. Again, under section 104 of the Act, it is declared that the Union Committee "shall have the control and administration of, and be responsible for, all matters specified in this Chapter,* except such of those matters as the Local Board may think fit to take under its direct control and

* Chapter III, Part III.

administration." The matters specified in the Chapter referred to are village roads, pounds, primary schools, dispensaries, registration of vital statistics, and sanitation generally. But the Local Boards under section 101 are only empowered to take up such matters and discharge such duties as may be made over to them by the District Board or Government. No powers have as a general rule been entrusted to them except in regard to pounds and village roads, and it appears therefore that if Union Committees were established, they would at once have control and administration of all matters mentioned in Chapter III, Part III of the Act, except in respect of pounds and village roads and any other matters which the Local Boards may have already been empowered to take under their direct charge. In other words, the Union Committees would exercise jurisdiction independently and as a right, and would not derive their powers from authority delegated to them by superior Boards.

5. The situation is further complicated by the provisions of section 56 of the Act, which declare absolutely that all sums accruing within the Union under the Cattle Trespass Act, 1871, shall be placed to the credit of the Union Fund. A Local Board, therefore, though it may retain the control and administration of a pound situated within a union, must, as the law at present stands, make over the whole of the receipts of such pound to the Union Committee.

6. In order to remedy these defects, it has been proposed to resort to legislation, under which the Union Fund shall form part of the District Fund, and shall consist exclusively of such sums as shall be assigned to it by the Local Board, which is the intermediate authority between the District Board and the Union Committee; while at the same time the complete subordination of Union Committees to the Local Boards shall be declared, and a power of control defined which is altogether wanting under the existing provisions of the law.

7. It was deliberately decided by Sir Rivers Thompson that it would be inadvisable to proceed with the appointment of Union Committees on occasion of the first introduction of the Local Self-Government scheme into these Provinces. In the circular which issued from this Department, Nos. 1325-29TM, dated 1st July 1886, it was said: "It is not intended at present to proceed with the appointment of Union Committees. It will be possible to arrange

for this hereafter when the larger and more important bodies have got into working order. But at the present stage of a novel experiment, Sir Rivers Thompson feels that to attempt to deal with that order of intelligence which will ordinarily be found in Union Committees would be to import an unnecessary element of confusion which would seriously endanger the success of the whole scheme." It is now more than three years since these orders were passed, and the working of District and Local Boards has settled down into the groove of ordinary administration in most of the districts of Bengal. A sufficient time has elapsed for forming an opinion on the expediency of introducing Union Committees, and Sir Stuart Bayley now desires that a question, which was intentionally postponed in order that it might be brought forward when the necessary experience had been obtained, may be considered and discussed in the light of the experience which you and your District Officers and others interested in Local Self-Government in Bengal may be able to bring to bear upon it.

8. I am accordingly to request that, after consulting District Officers and District Boards, you will be so good as to report on the whole question of introducing Union Committees, and will see if you can devise any means of giving practical effect to the wishes of the Government of India in this direction. It is necessary that the question should be especially considered in its relation to the advancement of village sanitation. You will see that this is the point to which His Excellency the Governor-General in Council attaches particular importance. But I am to ask generally whether you can suggest any way by which Union Committees can be organized and powers and funds entrusted to them without emasculating the present Local Boards. The character of the legislation which has been proposed has already been described, and I am to enquire whether it appears to you to be sufficiently calculated to secure the desired object. Would you recommend that Local Boards should be constituted the intermediate agency between District Boards and Union Committees, and that they should be authorized to delegate their powers in regard to the disposal of funds to Union Committees? In any case how would you secure a proper control over such Committees? How would you keep them together as working bodies? It seems indisputable that Union Committees would not be fit to be entrusted with the introduction or execution of sanitary or conservancy measures except under proper control. Do you consider that the Local Boards, under the advice and control of District Boards, would be in a position to exercise any efficient and real control over such Committees? Do you consider that the Local Boards in such a case would still be able to exercise executive as well as controlling functions? or do you consider that if unions are established at all, they should be placed directly under the District Board or any other authority? What form of control, if any, is likely, in your opinion, to prove most effective?

9. In regard to village sanitation, a further question arises as to the powers which should be entrusted to Union Committees if they are established. Under the present Local Self-Government Act, the powers given are very small, and no rules have yet been laid down by the Lieutenant-Governor under section 87, enabling the District Board to provide for the proper sanitation of its district. It is not probable that sanitation will be greatly advanced in agricultural districts by the authoritative enforcement of rules which are in advance of the social condition and requirements of the people. The enforcement of rules must depend principally upon the people themselves, and if premature attempts at sanitary reform are thrust upon them, the result is likely to be only harassment and oppression at the hands of local officials. The powers to be given to Union Committees, and the character of the sanction under which the orders of the Committee are to be enforced, present, therefore, difficulties of a practical character, upon which the Lieutenant-Governor desires to be favoured with an expression of your opinion. It has been suggested in this connection that some summary powers to inflict small punishments might be conferred on Union Committees; and although the Lieutenant-Governor is very doubtful of the expediency or even of the practicability of this proposal, it appears to him to call for consideration. It is believed that similar petty powers are entrusted to the village sanitary Boards and punchayets which have been appointed or are in contemplation in other provinces.

10. The Lieutenant-Governor will be glad if you will give your best thought to the means of overcoming the difficulties indicated in this letter, and will consult also all those gentlemen of your division, both official and non-official, who are most qualified to advise the Government on the subject. No unnecessary delay should be allowed to occur in the submission of your reply, but the Lieutenant-Governor desires that the whole question should be thoroughly considered before a reply is sent. It is very desirable that, as far as possible, the opinion of District Boards should be obtained on the proposal. Under any circumstances it is to the District Boards that Union Committees, if they are established, will have to look for the provision of funds for sanitary and other works.

No. 2, dated Calcutta, the 15th March 1889.

From—A. P. MacDONNELL, Esq., C.S.I., Secy. to the Govt. of India, Home Dept.,
To—The Secretary to the Government of Bengal, Municipal Department.

I AM directed to acknowledge the receipt of your letter No. 265T—M, dated the 9th November 1888, reporting on the working of District Boards constituted under Act III (B.C.) of 1885 in the Lower Provinces in Bengal during the eighteen months from the 1st of October 1886 to the 31st March 1888.

2. In reply, I am to say that, in examining the report submitted, the Governor-General in Council particularly directed his attention to ascertaining what indications it afforded of progress in village sanitation; and His Excellency in Council regrets to find that it shows but little progress in this direction. The Government of India agrees with what is understood to be the view of His Honor the Lieutenant-Governor that the want of sanitary progress in villages is largely due to the non-existence of village unions. The importance of the village organisation as an essential element of success in sanitary improvement in rural areas has been recognised in other provinces; and in Bombay and the Central Provinces legislation has been proposed to render that organisation more effectual even than it now is. In Madras, again, the village union is a most useful portion of the local governing agencies, and there appears to the Governor-General in Council no reason why well-directed and sustained efforts should not in time lead in Bengal to the establishment of equally useful bodies. His Excellency in Council has noticed with satisfaction the intention of the Lieutenant-Governor to take up the question; and as it is one to which the Government of India attaches great importance, His Excellency in Council hopes to receive more satisfactory reports regarding it in future years.

Extract from a Report on the working of District Boards in Bengal during the eighteen months ending 31st March 1888.

THE Act contemplates the constitution of three classes of local authorities, viz., District and Local Boards and Union Committees. Under the provisions of section 6, District Boards were constituted in each of the above-mentioned districts, and Local Boards were constituted in all districts where there are sub-divisions, except the districts of Chumparun, Dinagepore, Julpigoree, Chittagong, and Noakholly. No Union Committees have yet been appointed, and the Lieutenant-Governor fears, that there will be great difficulty in establishing these bodies. This is the more to be regretted, as there can be no doubt that they would have proved of valuable service to the public good. They would enlist an intelligence and experience of a wholly different character from those which are represented on the higher Boards, and would have worked under the stimulus of immediate local knowledge and local interest. The difficulty arises from the changes which the Bengal Local Self-Government Bill underwent before it was finally sanctioned by the Government of India. It was laid down by Sir Ashley Eden in the scheme submitted with my letter No. 9214, dated 8th April 1882, that "if any practical result is to be obtained from the extension of Local Self-Government, it is essential that the unit of administration should be the *Local* or Sub-divisional Board, and not the *District* Board." The District Board was only to be a controlling body. Below the Local Boards Sir Ashley Eden proposed in places to form subordinate committees to deal with village drainage, village water-supply, and village sanitation generally, to manage pounds and to superintend the construction and repair of village roads; and he referred to cases reported from the Serampore sub-division where the chowkidari punchayet had induced the villagers to subscribe for sanitary and other local improvements. This idea ultimately found expression in those portions of the Local Self-Government Bill which refer to Union Committees. Considerable correspondence with the Government of India took place during the ensuing two years, chiefly regarding the question of control, and ultimately the Bill took its present form, the District Board being the administrative unit and the Local Board its agent. The officers who have been consulted report that, with these two agencies at work, they see no immediate prospect of finding sufficient funds or employment for Union Committees, and that Union Committees can only be employed if the Local Boards are virtually superseded. Sir Steuart Bayley regrets that, as the law now stands, it will not be possible to give to this valuable provision of the law any extended application; but he is not without a hope that it may still be possible to make a limited experiment in this direction.

Extract from a Report on the working of District Boards in Bengal during the eighteen months ending 31st March 1888.

LITTLE has unfortunately been done under heading E, *Sanitation*, for want of funds, and the Lieutenant-Governor fears that there is not much hope of substantial progress in village sanitation under the agencies and with the funds now available. The question is now under consideration with reference to the recent Resolution of the Government of India, and every opportunity will be taken of bringing the views of Government before the local authorities; but Sir Steuart Bayley shares the opinion of Sir Ashley Eden, that it is to such bodies as Union Committees that we must look for the actual carrying out of anything like systematic village sanitation.

APPENDIX F.

MANAGEMENT OF CATTLE-POUNDS BY DISTRICT BOARDS AND MUNICIPALITIES.

MUNICIPAL DEPARTMENT—LOCAL SELF-GOVERNMENT.

Calcutta, the 23rd October 1889.

RESOLUTION.

UNDER section 52, clause (3), of the Local Self-Government Act, III (B.C.) of 1885, the receipts under the Cattle Trespass Act, 1871, form one of the assets of the District Fund, and in order to ensure that administrative control should accompany financial responsibility, the Lieutenant-Governor has conferred on all District Boards, by notifications published in the *Calcutta Gazette* under the Cattle Trespass Act Amendment Act, XVIII of 1883, the powers of the District Magistrate under Chapters I to IV of the Cattle Trespass Act, 1871. These powers relate to the establishment of pounds, the determination of the villages by which they are to be used, the appointment of pound-keepers, the fixing of fees for the feeding and watering of cattle, and generally to the executive management of pounds.

2. Similar powers have been conferred on the Commissioners of Municipalities in respect of all pounds situated within municipal limits, and it has been directed that the whole of the surplus proceeds of pounds situated within municipal limits shall be made over to the Municipal Commissioners.

3. As various questions relating to the local administration of pounds by District Boards and Municipalities have, from time to time, been raised, and some misunderstanding on certain points appears to prevail, the Lieutenant-Governor deems it advisable to issue the following instructions for the guidance of all officers concerned in the administration.

4. No powers have been conferred under Chapters V, VI, and VII of the Cattle Trespass Act. These powers are of a judicial nature, and are not such as could properly be exercised by a local body. Similarly, powers under Chapter IV of the Act, relating to the delivery and sale of cattle, which are of a quasi-judicial character, have not been transferred. The procedure for the sale of unclaimed cattle remains in the hands of the police under the control of the Magistrate. But although administrative control under this Chapter is not vested in local bodies, the whole of the surplus proceeds accruing under section 18 of the Act, including therefore the unclaimed proceeds of the sale of cattle, as well as fines, must be placed entirely to the credit of the local bodies concerned. Under section 17 of the Cattle Trespass Act, the Magistrate will hold the surplus unclaimed proceeds of the sale of cattle in deposit for three months, and after the expiry of this period, the amount of the deposit to which no claim has been established will be credited accordingly.

5. Under section 4 of the Cattle Trespass Act, pounds are to be established subject to the general control of the Local Government, and in paragraph 8 of Police circular S, which was promulgated with the authority of Government, dated 29th December 1879, it was laid down that no pounds should be established, except at police-stations, without the orders of Government. Subsequently, in circular No. 47, dated 7th September 1880, it was directed that in future the sanction of the Commissioner would be sufficient. The Lieutenant-Governor considers that the establishment of pounds and their number is a matter which may ordinarily be left to the local bodies in whom authority for their proper administration is vested. But occasions may arise when the action of two such bodies working independently may clash by reason of proximity of jurisdiction, or when agrarian feeling might render the establishment of pounds in particular localities detrimental to the public peace. It is right that in such cases the power of control should vest in the Commissioner, and for this purpose it will be necessary that the intention to establish a new pound should be notified a month previously to the Commissioner, who will be able, if necessary, to exercise his veto within that period. Otherwise it will be needless for him to interfere.

6. The pound revenues are a very important source of income, and the successful administration of this Department will afford a practical test of the efficiency of local bodies. The variations in the revenue from this source in different districts, similarly situated, are sufficient to show that adequate

attention is not at present paid to the subject. In many districts during the past year the income from pounds has very largely fallen off: in others there is a satisfactory increase. But there is reason to believe that the number of pounds in each district and their locality are questions which have never yet come under the proper consideration of District Boards, and the Lieutenant-Governor has every confidence that the increased responsibility now delegated to local bodies will greatly augment the amount of attention now devoted to pound administration. As the whole of any increase in the receipts from pounds will be enjoyed by the local bodies, it is to their direct interest to devote themselves to their improvement.

7. In paragraphs 2 and 3 of the Government Resolution in this Department, dated 6th October 1886, it was ruled that the police should cease to exercise any control over pounds in municipalities which are farmed out; that "if any municipal pound is at present under the direct management of the police, and is not farmed out, the Police Department shall, if the Municipal Commissioners so desire, and not otherwise, continue to manage it on behalf of the Commissioners;" that if in the case of any municipal pound now managed by the police, the Municipal Commissioners should desire at any time to assume the management themselves or to farm it out, they would be at liberty to do so, and the Police Department would then cease to exercise control over such pounds; and finally, that if in any case the Municipal Commissioners assume the management of a pound, such pound shall not be retransferred to the management of the Police Department, except with the special sanction of Government. The policy is, however, now established that the police should, as far as possible, have no direct communication with, or be in any way subordinate to, local bodies, and in the Lieutenant-Governor's opinion it is advisable that both Municipalities and District Boards should be left free to make their own arrangements for the administration of pounds. In supersession, therefore, of the orders cited, the Lieutenant-Governor now directs that the police shall no longer be placed in charge of pounds, and that local bodies be left to their own discretion either to let pounds in farm, or to manage them through their own servants.

8. Police officers should in future never be required to take charge of a pound belonging to a District Board or Municipality, whether situated at a police-station or not. The old practice under which pounds have been placed in charge of the police in the event of the sudden removal or absence of a farmer must be discontinued. It must be left to the local body concerned to make arrangements.

9. In the orders of the Government of India, No. 299, dated 27th September 1877, it was intimated that there was no objection to the appointment of officials such as literate constables, dāk Moonshies, distillery mohurirs and the like to the charge of cattle-pounds, with a small extra allowance, on the understanding that the extra work will not interfere with the performance of regular duties; and under the orders of the Government of India, No. 1804, dated 14th July 1877, Deputy Postmasters can be appointed pound-keepers. As pounds are now generally farmed, these orders can have little application. But they are still applicable to pounds when managed direct by local bodies, with the exception that police constables are not to be appointed in any case.

10. Under the orders of Government in the Police Department, No. 17J,

Form No. 1.—A *dakhalnamah* putting a farmer in possession of the pound to which he is appointed.

" " 2.—Notice calling upon a farmer whose rent is in arrears, and from whose deposit a deduction has been made to satisfy the arrear demand, to pay in a sufficient sum to make up the deposit.

" " 3.—Notice to repair pound.

dated 3rd August 1885, approval was accorded to a form of *kabuliyat* to be executed by lessees of cattle-pounds. In orders from the same Department, No. 848J, dated 21st June 1886, the forms of notice mentioned in the margin were sanctioned. These forms were prescribed before the management of pounds had been trans-

ferred to local bodies. The Lieutenant-Governor has now caused the necessary modifications to be made in these forms to make them applicable to District Boards, and the revised forms are annexed to this Resolution. *Mutatis mutandis*, the same forms should be used by municipalities. Local bodies should make their own arrangements for the supply of these forms.

11. Pound rents, whether payable to District Boards or to Municipalities, are still public demands, and may be recovered by the Certificate procedure on the requisition of the Chairman concerned. The Lieutenant-Governor is advised that the executive authorities of both District Boards and Municipalities being

vested with all the powers of the Magistrate under Chapters I and III of the Cattle Trespass Act, come within the definition of "a public officer of Government," mentioned in clause (8), section 7, of Act VII (B.C.) of 1880.

12. It has been clearly laid down that local bodies are to be entirely independent from, and are to hold no authority over, the Police. At the same time the Lieutenant-Governor expects that District Magistrates in their general controlling jurisdiction and as head of the Police will exercise a strict supervision over pound administration through the agency of the Police. The necessity of guarding against abuses in the administration of pounds must be recognized as an important executive duty, and now that the practice of farming pounds has become so general, it is especially incumbent on Magistrates and the Police to use their utmost endeavours to prevent the dangers of extortion and fraudulent pounding of cattle. It must therefore be understood by all local bodies at the outset that abuses will be rigorously put down by the Executive authorities. The existing rules, which were approved by Government on the 29th December 1879, for the guidance of police officers in regard to cattle trespass and pounds, are still in force, and for convenience of reference are reproduced as an appendix to this Resolution. Care must be taken by Magistrates that the working of these rules is not made the occasion of friction with local bodies. The object of the Executive authorities is in the first instance to protect the public; but it will also be remembered by them that it is their duty to assist local bodies, and not to oust their jurisdiction. It is obvious that the local agency of the Police, if it is properly employed under the orders of the District Superintendent and Magistrate, cannot fail to be of great service in checking maladministration.

13. The action of local bodies in regard to pounds will of course always be subject to the supervision of Magistrates and Commissioners, and to the general control of Government.

14. The Lieutenant-Governor had under his consideration the necessity of drafting rules and detailed forms of account for the collections of District Boards in the matter of pounds and other similar receipts the annual demand of which is fixed before hand. It is in contemplation to re-enact rules under clauses (i) and (r) of section 138 of the Local Self Government Act, III (B.C.) of 1885, and to prescribe appropriate registers for pound and other receipts, which shall effectually prevent the occurrence of frauds such as have already been detected in one district. The Lieutenant-Governor is in correspondence with the Accountant-General on this subject, and orders will issue in due course. The registers ultimately prescribed will be made applicable to Municipalities as well as to District Boards.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

APPENDIX I.

I.

Form of Kabuliyat to be executed by farmers of Cattle-pounds.

I, A.B., having been appointed by the District Board of the district of pound-keeper of the pound, hereby agree to pay as rent the sum of Rs. by twelve instalments, that is to say—

Rs.	on the	day of
Rs.	on the	day of
Rs.	on the	day of

&c., &c.,

to the said District Board for the right to appropriate to my own use for one year from the day of to the day of the pound fines and charges to be levied according to the scale set forth in the schedule hereunto annexed.

And I further agree that the sum of Rs. (25 per cent. of the annual rental) deposited by me with the said District Board shall be held by such Board as security for the due payment of the rent reserved as aforesaid and on non-payment of rent the said sum or so much thereof as is necessary shall be appropriated by the said District Board as rent; and I further promise that I will take such order with the impounded animals in my charge that no animal shall escape or cause injury to any person or any other animal, and for any injury caused by any impounded animal I will be personally responsible.

And I further agree that I will not assign, sublet, or part with the possession of the pound without the consent in writing of the said District Board; that I will not give any

gratification to any one bringing cattle to my pound; that I will keep the pound houses and enclosures clean and in good repair so long as I am pound-keeper, and I will execute without undue delay any repairs which the said District Board may call on me to execute by a written order; that I will not charge or demand more than the authorized fines and the sanctioned rates for feeding and watering impounded cattle; that I will provide good and sufficient food and water for the impounded cattle, but in the event of my breaking any of the covenants herein contained, the said District Board shall be at liberty to remove me from the office of pound-keeper, and this lease shall thereupon determine, but I shall remain liable for the rent hereby reserved up to the end of the said term of one year. And I also agree that all sums which I become liable to pay in virtue of this agreement shall be recoverable as a public demand under the provisions of Act VII (B.C.) of 1880.

NOTE. This bond must be stamped in accordance with Article 13 of Schedule I, Indian Stamp Act, the stamp duty being paid by the pound-keeper under section 29 (a) of that Act. It should be registered as required by section 7, clause 8, of the Public Demands Recovery Act.

II.

Form of Dakhnamah putting a farmer in possession of the pound to which he is appointed.

I, _____, Chairman, or Vice-Chairman of the District Board of the district of _____, do hereby declare that, whereas _____ has at an auction sale purchased at Rs. _____ for one year from _____ to _____ the fines and expenses for feeding and watering cattle to be impounded in the cattle-pound at _____ situated within the jurisdiction of the police-station at _____, he is, under Act I of 1871, appointed pound-keeper of the said pound. He has given a duly registered kabuliyat, to the stipulations of which he will be liable during the term of his appointment.

III.

Form of Notice calling upon a pound farmer whose rent is in arrears, and from whose deposit deduction has been made to satisfy the arrear demand, to pay in a sufficient sum to make up the deposit.

WHEREAS the rent due by you on account of the marginally-noted pound for _____ has been deducted from your security deposit of 25 per cent. of the annual rent, you are hereby informed that you are required to make good the deficit by the _____ of the month of _____. Should you fail to do so, your lease will be cancelled and the pound will be resold on the _____ of _____, and you will be liable to make good the loss that will accrue to the District Board by the resale.

IV

Form of notice to farmer to repair a pound.

WHEREAS it has come to notice that the cattle-pound farmed to you stands in need of repairs as noted below, you are hereby directed to execute the necessary repairs within ten days from the receipt of this notice. If you fail to do so, your lease shall be cancelled in accordance with the stipulations contained in the kabuliyat.

APPENDIX II.

Rules for the guidance of Police Officers with reference to cattle trespass and pounds.

I.—Under section 10 of Act I of 1871, all officers of police (including village watchmen), when called upon to do so, are bound to assist (1) in preventing resistance to seizures of cattle trespassing; and (2) in preventing rescues of cattle from persons making such seizures.*

II.—Under section 11 of the same Act, officers of police may seize, or cause to be seized, all cattle trespassing and doing damage to public roads and other public property, and having seized them, they are bound to take them at once to the nearest pound.

III.—Under section 14, officers in charge of police-stations are charged with the duty of proclaiming impounded cattle, and selling them by public auction.

IV.—Under section 19, no officer of police may, either directly or indirectly, purchase any cattle thus sold.

V.—Officers in charge of police-stations will consider it part of their duty to frequently visit and inspect cattle-pounds in their jurisdiction, to see that food and water are properly supplied to impounded cattle, and that a proper stock of food is kept up at the pounds. They will also take every opportunity of checking the registers of the pound by comparing the entries with those in the receipts sent to the police-stations.

VI. Officers in charge of police-stations will further take every opportunity of impressing upon village chowkidars their duties in respect of cattle, which are as follows:—

To acquaint themselves with the provisions of sections 10 and 11 of the Act, which give them powers in respect of cattle trespassing and doing damage.

To look in at the pounds when practicable, and see if they recognize any of the cattle impounded there, with a view to informing the owners.

VII.—Officers in charge of police-stations will make any reports on this subject that may be necessary to the Magistrate of the district, through the Superintendent of Police.

VIII.—Officers in charge of police-stations will send notices of all reported *stray* cattle to the pound-keepers of their circles, and will also stick up notices of such on the notice-board of the station, using forms that will be supplied by the Magistrate of the district for that purpose.

* (N.B.—The law does not authorize police officers to recover from their owners cattle which have already been rescued before the police reached the spot.)

Circular No. 17.

COPY forwarded to all Commissioners of Divisions for information and for communication to District Officers and District and Local Boards for their information and guidance.

Circular No. 18.

COPY forwarded to all Departments of this Government for information.

No. 1737.

COPY to Accountant-General, with reference to paragraph 19.

No. 1738.

COPY forwarded to the Director of Public Instruction for information.

No. 1739.

COPY forwarded to the Sanitary Commissioner for information.

No. 1740.

COPY forwarded to the Inspector-General of Civil Hospitals for information.

By order of the Lieutenant-Governor of Bengal,

F. J. MONAHAN,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The 2nd November 1889.

REPORT



ON THE

WORKING OF DISTRICT BOARDS IN BENGAL

DURING THE

Eighteen months ending 31st March 1888.

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Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1888.

Price Re. 1.

REPORT

ON THE

WORKING OF DISTRICT BOARDS IN BENGAL

DURING THE

Eighteen months ending 31st March 1888.

No. 265T—M.

FROM COLMAN MACAULAY, Esq., C.I.E.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Dated Darjeeling, the 9th November 1888.

MUNICIPAL DEPARTMENT.

LOCAL SELF-GOVERNMENT.

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on the working of District Boards, constituted under Act III (B.C.) of 1885, in the Lower Provinces of Bengal during the eighteen months from 1st October 1886 to 31st March 1888. I am to explain that, owing to the delay in the receipt of some of the Divisional Reports for the six months between 1st October 1886 and 31st March 1887, the Lieutenant-Governor has thought it best to submit a single report for the whole period of eighteen months.

2. As soon as the Act received the assent of His Excellency the Viceroy on the 13th July 1885, preliminary arrangements were set on foot for bringing its provisions into operation. It was decided to extend the Act, in the first instance, to the sixteen districts mentioned in the third schedule of the Act. It was subsequently extended to all the other districts in the province, with the exception of Darjeeling, Hazaribagh, Lohardugga, Manbhoom, and those

especially excluded from its operation by section 1. The districts in which the Act is now in force are mentioned in the following statement:—

DIVISIONS.	Districts.	DIVISIONS.	Districts.
Burdwan	<ul style="list-style-type: none"> Burdwan. Hooghly. Howrah. Midnapore. Bankoora. Beerbhoom. 	Patna	<ul style="list-style-type: none"> Patna. Gya. Shahabad. Mozufferpore. Chumparun. Durbhunga. Sarun.
Presidency	<ul style="list-style-type: none"> 24-Pergunnahs. Nuddea. Moorshedabad. Jessore. Khoolna. 	Bhagulpore	<ul style="list-style-type: none"> Bhagulpore. Monghyr. Purneah. Maldah.
Dacca	<ul style="list-style-type: none"> Dacca. Furreedpore. Backergunge. Mymensingh. Rajshahye. Pubna. 	Orissa	<ul style="list-style-type: none"> Cuttack. Pooree. Balasore.
Rajshahye	<ul style="list-style-type: none"> Dinagapore. Bogra. Rungpore. Julpigoree. 	Chittagong	<ul style="list-style-type: none"> Chittagong. Noakholly. Tipperah.

The Act contemplates the constitution of three classes of local authorities, viz., District and Local Boards and Union Committees. Under the provisions of section 6, District Boards were constituted in each of the above-mentioned districts, and Local Boards were constituted in all districts where there are subdivisions, except the districts of Chumparun, Dinagapore, Julpigoree, Chittagong and Noakholly. No Union Committees have yet been appointed, and the Lieutenant-Governor fears that there will be great difficulty in establishing these bodies. This is the more to be regretted as there can be no doubt that they would have proved of valuable service to the public good. They would enlist an intelligence and experience of a wholly different character from those which are represented on the higher Boards, and would have worked under the stimulus of immediate local knowledge and local interest. The difficulty arises from the changes which the Bengal Local Self-Government Bill underwent before it was finally sanctioned by the Government of India. It was laid down by Sir Ashley Eden in the scheme submitted with my letter No. 921½, dated 8th April 1882, that "if any practical result is to be obtained from the extension of local self-government, it is essential that the unit of administration should be the *Local* or Subdivisional Board, and not the *District* Board." The District Board was only to be a controlling body. Below the Local Boards Sir Ashley Eden proposed, in places, to form subordinate committees to deal with village drainage, village water-supply and village sanitation generally, to manage pounds and to superintend the construction and repair of village roads; and he referred to cases reported from the Serampore subdivision, where the chowkidari punchayet had induced the villagers to subscribe for sanitary and other local improvements. This idea ultimately found expression in those portions of the Local Self-Government Bill which refer to Union Committees. Considerable correspondence with the Government of India took place during the ensuing two years, chiefly regarding the question of control, and ultimately the Bill took its present form, the District Board being the administrative unit and the Local Board its agent. The officers who have been consulted report that, with these two agencies at work, they see no immediate prospect of finding sufficient funds or employment for Union Committees, and that Union Committees can only be employed if the Local Boards are virtually superseded. Sir Stuart Bayley regrets that, as the law now stands, it will not be possible to give to this valuable provision of the law any extended application; but he is not without a hope that it may still be possible to make a limited experiment in this direction.

3. Some time was taken up in arranging the preliminaries for holding elections of members of Local Boards. The provisional draft of the Election Rules was published in the *Calcutta Gazette* in October, and the final issue on the 15th December 1885. Under the provisions of the last clause of section 138 of the Act, these rules came into force on the 15th March 1886—three months after their final publication—and the interval was utilized in the preparation of the thana registers of voters, it having been decided to proceed upon thana representation for the election of members of Local Boards. Under rule 23 of the Election Rules, a further period of two months elapsed between the publication of these registers and the dates for holding the elections, and in this interval the Local Government fixed the strength of the several District and Local Boards in the selected districts, as shown in Appendix A. Two-thirds of the members of the Local Boards were then elected for the several thanas included within their respective jurisdictions. The statement appended below shows the professions or other occupations of the persons elected as members of the Local Boards in the districts mentioned in the third schedule of the Act, and in those districts in which the elective system was subsequently introduced:—

NAME OF DISTRICT.	Zemindars.	Plenders.	Mukhtears.	Traders.	Government servants.	Other occupations.	Total.
Burdwan	17	2	2	1	.....	6	28
Bankoora	10	1	.....	.....	1	1	13
Beerbhoom	5	5	.....	1	1	2	14
Midnapore	34	11	3	1	5	8	62
Hooghly	11	6	2	.....	3	2	24
Howrah	6	4	1	1	1	1	14
24-Pergunnahs	15	4	2	1	1	10	33
Nuddea	16	9	.....	3	.....	3	31
Jessore	19	11	1	2	.....	7	40
Khoolna	14	11	.....	.....	.....	1	26
Moorshedabad	.....	.....	Not stated.		.....	.....	32
Dacca	11	13	.....	2	.....	4	30
Furreedpore	7	12	.....	.....	2	1	22
Backergunge	10	7	3	.....	2	.....	22
Mymensingh	2	2	.....	.....	1	3	8
Rajshahye	15	2	.....	.....	1	3	21
Pubna	8	1	.....	4	.....	2	15
Patna	15	2	.....	.....	.....	1	18
Total	215	103	14	16	18	55	453
Percentage	51	24.4	3.3	3.8	4.2	13	.....

The successful candidates were, in the opinion of the district and divisional officers, as a body, well qualified, by their intelligence, established social position, and business habits, for election as members of Local Boards. The table in Appendix B shows the general results of the elections. The attendance at the polling booths was very satisfactory; the voters generally displayed considerable interest in the proceedings, and in several cases the elections were keenly contested. The rules for the election of members of Local Boards require the attendance of 10 per cent. of the electors at the polling station, and it is satisfactory to note that in no case did the elections fail owing to the non-attendance of a sufficient number of voters. The largest percentage of electors was recorded at the thana of Behar, in the district of Patna, where 96 per cent. of the qualified voters attended; and the smallest, 11.9 per cent., at the thana of Raipura, in the jurisdiction of the Local Board of Naraingunge, in the district of Dacca. In 27 out of 285 electoral wards the elections failed owing to the omission of the electors, through misapprehension of the provisions of the election rules, to nominate the candidates for election within the time prescribed by the rules. In making the appointments under section 10 of the Act, however, in consequence of the failure of the elections, endeavours were made to ascertain and to give effect to the wishes of the electors.

The percentage of qualified voters who attended at the polling stations was:—

Above 80 per cent.	..	..	..	in 9 cases.
„ 70 and below 80 per cent.	..	..	..	15 „
„ 60 „ 70 „	..	..	..	28 „
„ 50 „ 60 „	..	..	..	50 „
„ 40 „ 50 „	..	..	..	48 „
„ 30 „ 40 „	..	..	..	45 „
„ 20 „ 30 „	..	..	..	17 „
„ 10 „ 20 „	..	..	..	13 „

Some local officers consider that the high percentage may have been due in some degree to the fact that the notice served on the electors was regarded in light of a summons, but, after making due allowance for this possibility and the novelty of the proceedings, the general results of the elections seem to show that the people took an intelligent interest in the choice of their representatives, and appreciated to some extent the nature and value of the suffrage.

4. *Election of Members of District Boards.*—The Local Boards, being fully constituted by election and nomination by Government, proceeded to elect their representatives on the District Board. The following statement shows qualifications and professions of the persons elected:—

NAME OF DISTRICT BOARD.	Zemindars.	Pleaders.	Mukhtears.	Traders.	Government servants.	Other occupations.	Total.	REMARKS.
Hooghly	3	3	2	.....	1	4	13	
Howrah	1	1	.....	.....	2	1	5	
Burdwan	1	3	.....	.....	2	3	9	
Midnapore	8	8	.....	.....	2	.....	18	
Bankura	3	2	.....	.....	2	.....	7	
Beerbhoom ... ..	.....	1	.....	.....	2	2	6	
24-Pargunnahs	5	2	.....	.....	4	1	12	
Nuddea	1	3	.....	1	1	4	10	
Moorshedabad	5	1	.....	.....	2	2	10	
Jessore	}	8	.....	Not stated.				
Khoolna								
Dacca								
Furzedpore	2	10	.....	.....	1	2	14	
Backergunge ... ..	.....	6	1	.....	6	.....	12	
Mymensingh	Not stated.				.....	.....	.....
Rajshahye	2	3	.....	.....	2	3	10	
Pubna A.	2	5	.....	.....	1	.....	8	
Rungpore	7	3	1	.....	1	2	14	
Patna	7	1	.....	.....	1	3	12	
Gya	3	2	.....	.....	3	2	10	
Shahabad	6	2	.....	.....	1	3	12	
Mosufferpore	1	.....	.....	.....	3	2	6	
Durbhanga	2	.....	1	1	1	7	12	
Narun	3	2	.....	.....	2	8	15	
Bhagulpore	10	2	1	.....	2	5	20	
Monghyr	7	2	.....	.....	.....	3	12	
Furzeah	1	1	.....	.....	1	10	12	
Cuttaek	5	1	.....	.....	2	1	9	
Forree ... ..	.....	1	1	.....	4	.....	6	
Balasore	2	1	.....	.....	4	.....	7	
Tipperah ... ..	.....	5	.....	.....	.....	1	6	
Total	89	79	7	2	53	69	290	
Percentage	29.8	26.4	2.3	.7	17.7	23.1	.....

5. *Constitution of Committees.*—Tables showing the proportions in which officials and non-officials, Europeans and Indians, were represented in District and Local Boards will be found in Appendices C and D. The percentage of European and of official members to the total strength of the Boards was as follows:—

	Officials.	Europeans.
District Boards	29.2	21.9
Local Boards	15.2	5.7

6. *Chairmen of District and Local Boards.*—As a rule, the Local Boards availed themselves of the power, which the law allows them, of electing their own Chairmen from among the members, subject to the approval of the Lieutenant-Governor; and it was only in a few cases that Chairmen were appointed by the Local Government at the request of the Boards. The Magistrate of the district has in every case been appointed by Government to be Chairman of the District Boards, and experience has shown the wisdom of this step. It would have been quite impossible to have introduced the measure in its present form except under the direction of the district officers.

7. *Meetings of Boards.*—The statement below shows the number of meetings held by each of the District Boards, and the average attendance of members at each meeting. The attendance of members at the meetings was on the whole satisfactory, and the members, both elected and appointed, evinced considerable interest in the questions which came before them for consideration.

DIVISION.	Name of District Board.	Number of members.	Number of meetings.	Average attendance of members at meetings.	Average percentage attendance of members at meetings.	REMARKS.
BURDWAN	Burdwan	18	21	10	55.5	For 18 months ending 31st March 1888.
	Bankoora	14	19	8.7	62.1	Ditto ditto ditto.
	Beerbhoom	12	18	5.7	47.5	Ditto ditto ditto.
	Midnapore	28	28	Not stated.	...	Ditto ditto ditto.
	Hooghly	26	11	16	61.5	Ditto ditto ditto.
	Howrah	10	19	5.5	55.0	Ditto ditto ditto.
PRESIDENCY	24-Pergunnahs	24	16	11.2	46.8	Ditto ditto ditto.
	Nudda	20	11	10.33	51.6	Ditto ditto ditto.
	Jessore	24	11	14.95	62.2	Ditto ditto ditto.
	Moorshedabad	20	15	10.33	51.6	Ditto ditto ditto.
	Khoolna	16	9	9.58	59.8	Ditto ditto ditto.
DACCA	Dacca	28	26	13	46.4	Ditto ditto ditto.
	Furzedpore	24	18	7.48	31.0	Ditto ditto ditto.
	Backergunge	24	5	Not stated.	.....	The Board was constituted in November 1887.
	Mymensingh	25	8	12.6	50.4	The Board commenced operations in October 1887.
RAJSHAHYE	Rajshahye	20	17	12.8	64.0	For 18 months ending 31st March 1888.
	Pubna	15	23	8.5	48.3	Ditto ditto ditto.
	Dinagopore	22	22	5	22.7	For the year 1887-88.
	Bogra	17	13	7	41.1	Ditto.
	Rangpore	28	6	16	57.1	Ditto.
	Julpigoree	16	6	9	56.2	Ditto.
PATNA	Patna	24	21	14.2	59.3	For 18 months ending 31st March 1887.
	Gya	20	...	Not stated.	...	For the year 1887-88.
	Shahabad	25	5	16	64.0	Ditto.
	Mozufferpore	18	7	8.1	45.0	Ditto.
	Chumparun ... ..	...	...	Not stated.	...	Ditto.
	Durbhuaga	25	8	14	56	Ditto.
BRAGULPORE	Sarun	30	13	15.4	51.3	Ditto.
	Bhagulpore	40	9	18.7	46.2	Ditto.
	Monghyr	24	7	13.3	55.4	Ditto.
	Purneah	24	8	13	54.1	Ditto.
ORISSA	Maldah	12	7	6	50.0	Ditto.
	Cuttack	20	5	11.2	56.0	Ditto.
	Pooree	12	15	5.4	45.0	Ditto.
	Balasore	16	6	10.2	63.7	Ditto.
CHITTAGONG	Chittagong	19	11	9.18	48.3	Ditto.
	Nonkholly	13	7	8.71	67.0	Ditto.
	Tipperah	13	14	9.3	71.5	Ditto.

The number of meetings held by Local Boards and the attendance of members at these meetings are shown in the table in Appendix E. The Commissioners generally report that, on the whole, the members of Local Boards took a fair interest in their work.

8. *Date of commencement of the Act.*—As it was considered desirable to bring the Act into operation with the least possible delay, the Lieutenant-Governor directed, by notifications published under section 1, that the Act should come into force in the sixteen districts mentioned in the third schedule of the Act on 1st October 1886, which was the beginning of a quarter of the financial year adopted in the Act, and of the cess year fixed under Act IX (B.C.) of 1880 by the late District Road Committees, who have been succeeded by the District Boards. In the other districts the Act came into force on the 1st April 1887.

9. *Powers and Duties of District Boards.*—Under section 59, the provisions of Part III, Chapter I of the Act, which relate to A—Pounds, B—Education, C—Medical, and D—Public Works, apply to every District Board constituted under the Act, unless and until the Lieutenant-Governor otherwise directs. The Lieutenant-Governor has not exercised the power conferred on him of withdrawing any of these provisions from any district, and the provisions under headings A to D are in force in every district to which the Act has been extended.

10. *Management of Cattle Pounds.*—Under section 52, clause (3) of the Local Self-Government Act, the receipts under the Cattle Trespass Act, 1871, form one of the assets of the District Fund, and in order to secure that adminis-

trative control should accompany financial responsibility, the Lieutenant-Governor conferred on the District Boards, under notifications published in the *Calcutta Gazette* under the Cattle Trespass Act Amendment Act, XVIII of 1883, the powers of the District Magistrate under Chapters I to III of the Cattle Trespass Act, 1871. These powers relate to the establishment of pounds, the determination of the villages by which they are to be used, the appointment of pound-keepers, the fixing of fees for the feeding and watering of cattle, and generally to the executive management of pounds. The reports show in some districts an increase, in others a considerable decrease, in the receipts from this source. The Lieutenant-Governor cannot doubt, however, that with judicious management, which the Chairmen should exert themselves to ensure, the Boards have in Pounds a very fertile source of revenue. The conditions of agriculture in these Provinces afford facilities for the trespassing of cattle. Cattle are allowed to stray in search of fodder, while fields are unprotected by hedges or walls. It is quite certain that large sums, which should be made available for the public benefit, are levied by zemindars' gomashas and other unauthorized agents, and that if sufficient supervision were exercised, and pounds judiciously established and watched, the income of the Boards might be largely augmented from fines upon trespassing cattle.

11. *Education*.—Under sections 62, 64, and 65 of the Act, the entire maintenance and management of the Government middle English and middle vernacular schools, the administration of the grant-in-aid allotments in respect of middle English and vernacular schools, and the management of the primary grants have been vested in the District Boards. The District Committees of Public Instruction in all the districts in which the Act is in force have ceased to exist, and their establishments of Sub-Inspectors of Schools, teachers, and clerks have all been transferred to the District Boards, only a few Sub-Inspectors of Schools being retained under the Education Department for the inspection of schools within municipalities. The following statement shows the number of schools and the strength of the inspecting staff transferred to each District Board. Detailed information regarding primary schools—lower and upper—has not been supplied for all the districts. It may be noted that in some districts there are no public primary schools, the duty of the District Boards in those districts being confined to aiding primary schools under private management.

NAME OF DISTRICT BOARD.	Number of Sub-Inspectors of Schools.	GOVERNMENT MIDDLE.		AIDED MIDDLE.		Inspecting pupils.	Education clerk.	Upper primary.	Lower primary.	REMARKS.
		English.	Vernacular.	English.	Vernacular.					
Burdwan ...	4	.....	6	35	38	73	1	88	575	
Bankoora ...	2	.....	5	13	30	4	1	163	1,015	
Beerbhoom ...	3	7	10	9	9	Not stated.	1	.....	.....
Midnapore ...	9	2	6	24	25*	Do.	1	141	2,827	* Includes one upper primary school.
Houghly ...	3	2	1	28	32	Do.	1	.....	.....
Howrah ...	2	1	1	13	7	Do.	1	43	585	
24-Pargunnahs ...	5	.....	3	24	27	Do.	1	79	1,042	
Nuddea ...	.....	.....	3	29	20	Do.	1	.....	.....
Jessore ...	5	.....	3	20	27	.....	1	.....	.....
Moorshedabad ...	3	.....	.....	12	22	1	1	36	608	
Khoolna ...	3	.....	2	10	31	.....	1	67	975	
Dacca ...	5	35	42	31	38	16	1(a)	135	1,123	(a) Besides one primary education clerk.
Furzedpore ...	3	32	4	21	34	13	1(a)	117	795	
Backergunge ...	5	.....	3	20	20	.....	.....	51	903	
Mymensingh ...	5	.....	.....	.....	.....	26	.....	125	1,223	
Rajshahye ...	3	10	10	10	8	.....	1	58	227	
Pubna ...	4	23	20	15	17	8	1	71	371	
Dinagopore ...	6	6	22	.....	.....	.....	1	47	726	
Bogra ...	2	6	17	.....	.....	.....	1	40	303	
Bungpore ...	5	12	44	.....	.....	.....	1	79	571	
Julpigree ...	2	1	13	.....	.....	.....	1	17	158	
Patna ...	3	6	6	1	.....	14	1	18	1,057	
Gya ...	4	.....	.....	.....	.....	.....	1	.....	.....
Shahabad ...	3	15	9	.....	.....	.....	1	37	412	
Moulfarpore ...	3	.....	4	.....	.....	.....	1	.....	.....
Chumparun ...	2	.....	4	2	.....	.....	1	.....	.....
Durbhanga ...	2	1	2	2	.....	.....	1	12	548	
Saran ...	3	.....	.....	.....	.....	16	1	33	962	
Bhagulpore ...	2	.....	.....	.....	.....	.....	1	.....	.....
Monghyr ...	2	.....	.....	.....	.....	.....	1	.....	.....
Purneah ...	4	.....	.....	.....	.....	.....	1	.....	.....
Maldah ...	2	.....	.....	.....	.....	.....	1	.....	.....
Outsack ...	4	1	4	13	4	35	1	118	3,964	
Booree ...	2	4	13	.....	.....	11	1	66	1,123	
Balasore ...	3	.....	3	4	9	41	1	60	1,008	
Chittagong ...	3	.....	.....	.....	.....	.....	1	.....	.....
Noakholly ...	2	.....	.....	.....	.....	.....	1	.....	.....
Tipperah ...	3	.....	.....	.....	.....	.....	1	.....	.....

12. *Medical.*—The following charitable dispensaries were made over, under section 66 of the Act, to the control and administration of the District Boards of the districts concerned :—

DISTRICT.				DISPENSARY.
Burdwan	..	..	..	Mancoor.
Hooghly	..	..	..	Bandipore.
Khoolna	..	..	..	Bagirhat.
Jessore	..	..	..	{ Jhenida.
				{ Magurah.
Dacca	..	..	..	{ Munshigunge.
				{ Manickgunge.
Dinagepore	..	..	..	Thakurgaon.
				{ Banka.
				{ Mudehpura.
Bhagulpore	..	..	..	{ Supool.
				{ Protabgunge.
				{ Jehanabad.
Gya	..	..	..	{ Aurungabad.
				{ Nowada.

13. *Public Works.*—On the formation of the District Boards, all roads, bridges, channels, buildings, and other property, moveable and immoveable, held by, or under the control and administration of, the late District or Branch Road Committees were placed under the control and administration of the District Boards under the provisions of section 73 of the Act. In accordance with section 3 of the Act, the old establishment was retained under the new management. The new Boards have taken the place of the District Road Committees, and have to carry out the same works, having at their disposal the same trained establishments. It is reported, in regard to many District Boards, that the full allotment for original works has not been spent. This, however, is a matter which the Chairmen should be able to control, and Commissioners of divisions will be asked to invite the attention of district officers to the necessity of seeing that sanctioned works are duly carried out. The tendency in some districts to allot unduly large sums to the construction of village paths also requires to be watched.

14. *Ferries.*—Most of the public ferries in the districts coming under the Act were formally placed under the management of the respective District Boards under the provisions of section 35 of the Bengal Ferries Act, 1885, and all the proceeds from these ferries were assigned to the Boards to establish equilibrium between the receipts and charges transferred from the Provincial accounts to the Boards.

15. *Powers specially conferred on the Boards.*—The provisions contained under headings E to I, Part III, Chapter I of the Act, relate to powers which do not apply to a District Board until expressly extended to it under section 60. The Lieutenant-Governor has, in exercise of the powers conferred on him by that section, extended the provisions of sections 88, 89, 90, which relate to sanitation, and 100 (miscellaneous) to all the District Boards, and has in addition to this, in the case of the District Board of Furreedpore, extended to the Board the provisions of section 99 (H—Famine Relief), as there is a fund there which it was desired to vest legally in the Board.

Little has unfortunately been done under heading E, *Sanitation*, for want of funds, and the Lieutenant-Governor fears that there is not much hope of substantial progress in village sanitation under the agencies and with the funds now available. The question is now under consideration with reference to the recent Resolution of the Government of India, and every opportunity will be taken of bringing the views of Government before the local authorities; but Sir Stuart Bayley shares the opinion of Sir Ashley Eden, that it is to such bodies as Union Committees that we must look for the actual carrying out of anything like systematic village sanitation.

17. *Powers of Local Boards.*—In most districts Local Boards were entrusted with the administration of the grants for village roads, pounds, ferries and primary education. They are generally reported to have taken an interest in their work, and to have discharged their functions satisfactorily.

18. *Rules made under the Act.*—In addition to the election rules mentioned in paragraph 3, which were framed under clause (a) of section 188 of the Act, other rules were made by the Local Government for the guidance of District Boards under clauses (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s) and (t) of the section. These rules will be found in Appendix F.

With a view to assist the District Boards in making rules, under section 32 of the Act, for the conduct of their business, a set of model rules (*vide* Appendix F) were circulated by Government to serve as a convenient model in respect of the form, wording, and subject-matter of the rules to be framed under the section. Many of the District Boards framed rules under the section, adopting the model rules with only slight alterations in some cases to suit the circumstances of the districts, and the rules were sanctioned by the Lieutenant-Governor.

19. *Income.*—Appendices G and G (1) show respectively the income of the District Boards constituted in the 16 districts mentioned in the third schedule of the Act for the six months ending 31st March 1887, and the income of all the District Boards in existence during the year 1887-88. The total receipts for these two periods amounted to Rs. 14,45,251 and Rs. 71,57,405 respectively.

No comparison can, for obvious reasons, be made between the receipts of the District Boards during the period under review and those for any previous period. The Collectors of districts, and not the District Boards, are responsible for the realization of the road cess, which forms the main source of income of the district funds, and the Boards cannot therefore make any improvement in their revenues from this source. The cess is, moreover, levied at the maximum rate allowable under the Cess Act, IX (B.C.) of 1880, of 6 pies on each rupee of the annual value of the estates, and no appreciable increase of revenue can therefore be expected, except on the occasional revaluation of the estates in the districts. The revenues to be derived from the pounds, ferries, and, in some instances, the schools, made over to the District Boards are however capable of great development, and, in accordance with the principles laid down in paragraph 5 of the Government of India's letter No. 3513, dated the 10th October 1881, local bodies have been informed that the means of meeting any additional expenditure which may be rendered necessary by the growing wants of each locality should be found in the improvement of the revenues from these sources.

20. *Expenditure.*—Details of the expenditure incurred by District Boards during the six months ending 31st March 1887 and the year 1887-88 are given in Appendices H and H (1). The totals for these two periods are Rs. 7,92,236 and Rs. 53,35,370 respectively.

21. It is necessary to explain that the income and expenditure of the District Boards, as shown in the appendices above referred to, are subject to modification after the accounts under the heads of Education, Pounds, Ferries and Medical have been finally adjusted between Provincial and Local. It was not till about the close of the year 1887-88 that the actual amount of receipts and charges to be transferred from the Provincial accounts to the respective District Funds could be fixed, and the Boards were therefore unaware of the exact amount of the charges to be borne by them under these heads.

22. The reports which have been received from local officers show that the introduction of the Act was accomplished successfully, and that the local bodies entered upon their duties with interest and intelligence. The Lieutenant-Governor, however, thinks that it would be unnecessary at present to pronounce any opinion on the success of the local self-government scheme, founded on the working of the District Boards, as sufficient time has not elapsed to admit of the scheme being thoroughly tried.

As regards the actual work accomplished, and the prospects which it offers for the future, this report must necessarily be meagre. The time that has elapsed has been too short either for much to be done or for a certain forecast to be made. It may be stated, however, that the tone of the Commissioners' reports is generally hopeful. The Presidency Commissioner says:—"On the whole, the Local Self-Government Act may be said to have worked well during the year." The Commissioner of Dacca reports:—"It is almost too soon to criticise the work of the various Boards yet; but, as far as I am able

to judge, there is every reason to hope that the experiment now being made will prove successful." The Commissioner of Rajshahye says:—"The District and Local Boards worked fairly well during the period under review." The Commissioner of Patna writes:—"The district officers say that the District Boards have worked well. The members of the Boards generally have shown sufficient interest in their work, and the attendance at meetings has on the whole been satisfactory." The Commissioner of Bhagulpore, premising that the time has not yet arrived for forming an estimate of success or failure of the scheme of Local Self-Government, says that all must agree "in desiring that the widest scope should be given to it." The Commissioner of Chittagong says:—"Work has, on the whole, gone on very much as it did under the old Cess Committees." Finally, the Commissioner of Burdwan reports:—"I think it would be premature to pronounce upon the general efficiency of District and Local Boards, and will only say now that they have still much to learn." Sir Steuart Bayley's opinion is that when we have found, in some instances considerable success, and in no instance failure; when we have to some extent awakened public interest and enlisted public spirit without impairing efficiency in administration; and when the great majority of district officers are working in cordial sympathy with the local bodies, it may fairly be said that the first experience of the measure gives good promise of its satisfactory establishment.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDICES.

APPENDIX A.

Statement showing the names of District and Local Boards, the number of members fixed for each, and the number of members elected by the Local Board for the District Board.

DIVISION.	NAME OF DISTRICT BOARD.	Number of members fixed for the District Board.	NAME OF LOCAL BOARD.	Number of members fixed for the Local Board.	Number of members of District Board to be elected by the Local Board.
BURDWAN	Burdwan ...	18	Burdwan ...	15	3
			Raneegunge ...	9	2
			Cutwa ...	9	2
			Culna ...	9	2
	Bankoora ...	14	Bankoora ...	12	4
			Bishenpore ...	9	3
	Beerbhoom ...	12	Sudder (Soory) ...	11	3
			Rampore Haut ...	9	3
	Midnapore ...	36	Midnapore ...	36	9
			Ghattal ...	18	2
			Tumlook ...	18	3
			Contai ...	21	4
	Hooghly ...	26	Hooghly ...	15	5
			Serampore ...	15	5
PRESIDENCY	Howrah ...	10	Jehanabad ...	9	3
			Howrah ...	9	2
			Oolooberiah ...	12	3
	24-Pergunnahs ...	24	Alipore ...	15	3
			Diamond Harbour ...	12	3
			Baraset ...	9	2
			Bussirhat ...	9	2
			Dum-Dum ...	6	1
			Barrackpore ...	6	1
			Krishnaghur ...	12	2
			Kooshtea ...	9	2
			Chooadanga ...	9	2
			Meherpore ...	9	2
	Nuddea ...	20	Ranaghat ...	9	2
			Jessore ...	18	3
			Jhenida ...	9	2
			Magoora ...	9	2
	Jessore ...	24	Narail ...	9	2
			Bongong ...	15	3
			Berhampore ...	15	4
			Lalbagh ...	9	2
	Moorshedabad ...	20	Kandi ...	12	2
			Jungipore ...	12	2
			Khoolna ...	12	3
			Bagirhat ...	12	2
	Khoolna ...	16	Satkhira ...	15	3
DACCA	Dacca ...	28	Dacca ...	12	4
			Naraingunge ...	9	3
			Manickgunge ...	9	3
			Munshigunge ...	15	4
	Furreedpore ...	24	Furreedpore ...	12	4
			Madaripore ...	12	4
			Goalundo ...	9	4
			Burrisal ...	18	5
	Backergunge ...	24	Perozepore ...	15	3
			Patuakhali ...	9	2
			Bhola ...	9	2
			Jamalpore ...	8	2
	Mymensingh ...	25	Atia ...	8	3
			Netrokona ...	8	2
			Mymensingh... ..	12	3
			Kishoregunge ...	8	2

APPENDIX A—concluded.

DIVISION.	NAME OF DISTRICT BOARD.	Number of members fixed for the District Board.	NAME OF LOCAL BOARD.	Number of members fixed for the Local Board.	Number of members of District Board to be elected by the Local Board.
RAJSHAHYE	Rajshahye	20	Beauleah	15	5
			Nowgong	9	2
			Nattore	12	3
	Pubna	15	Pubna	12	4
			Serajgunge	12	4
	Dinagapore	22	Nil.	Nil.	Nil.
	Bogra	7	Nil.	Nil.	Nil.
	Rungpore	30	Rungpore	12	6
			Gaibanda	6	3
			Kurigram	6	3
PATNA			Nelphamari	6	3
	Julpigoree	16	Nil.	Nil.	Nil.
	Patna	24	Patna	12	4
			Dinapore	9	2
			Barh	9	2
			Behar	12	4
	Gya	20	Gya	9	4
			Nowadah	6	2
			Jehanabad	6	2
			Aurangabad	6	2
BHAGULPORE	Shahabad	24	Arrah	30	4
			Buxar	14	3
			Sasseram	20	3
			Bhabuah	8	2
	Durbhunga	24	Durbhunga	10	4
			Madhubani	10	4
			Tajpore	8	4
	Mozufferpore	18	Mozufferpore	8	3
			Sitamarhi	8	3
			Hajipore	8	3
ORISSA	Sarun	30	Chupra	16	8
			Gopalgunge	6	3
			Sewarf	8	4
	Chumparun	16	Nil.	Nil.	Nil.
	Monghyr	24	Monghyr	12	4
			Jamui	12	4
			Beguserai	12	4
	Bhagulpore	40	Bhagulpore	13	6
			Supool	14	6
			Muddehpura	12	4
CHITTAGONG	Purneah	24	Banka	12	4
			Purneah	12	5
			Kissengunge	12	4
			Arrareah	12	3
	Maldah	12	Nil.	Nil.	Nil.
	Cuttack	20	Cuttack	15	4
			Kendrapara	12	3
			Jajpore	12	3
	Pooree	12	Pooree	8	4
			Khoorda	6	2
CHITTAGONG	Balasore	14	Balasore	12	4
			Bhuddruck	10	3
	Chittagong	19	Nil.	Nil.	Nil.
	Noakholly	13	Nil.	Nil.	Nil.
	Tipperah	13	Tipperah	12	3
			Brahmanbariah	9	2
			Chandpore	6	1

APPENDIX B.

Statement shewing the results of the elections of the Members of Local Boards.

Name of District.	Name of Local Board.	Name of thana, &c., electoral ward.	Number of vacancies.	Number of candidates.	Number of persons entitled to vote.	Number of electors who voted.	Percentage of electors who recorded their votes to total number of electors.	REMARKS
BURDWAN DIVISION.	Burdwan	Burdwan ..	2	6	550	216	39	517 voters were present, although only 217 recorded their votes.
		Bood-Bood	1	5	641	451	70.3	
		Ausgram	1	5	1,189	217	19.0	
		Sahibgunge	1	11	645	315	48.8	
		Satgachia	2	5	1,005	480	47.7	
	Raneegunge	Selimabad	1	4	861	800	41.8	430 voters were present, but 148 voted.
		Royna	1	5	915	542	57.3	
		Khandoghose	1	5	412	202	49	
	Raneegunge	Raneegunge	2	6	958	148	15.4	Out of 171 voters present at the poll, 148 voted.
		Assensole	2	3	554	148	48.8	
		Kauksa	2	2	292			
	Cutwa	Cutwa	2		784	282		Elections failed owing to non-submission of nominations by the electors within the time prescribed by the rules.
		Krutigram	2	2	374	83	22.1	
		Mangalcoto	2	7	875	421	48.1	
	Culina	Culina	2	8	1,173	459	39.1	540 voters were present, but only 459 voted.
		Purbasthali	2	5	831	371	38.1	
		Montaswar	2	4	733	409	55.7	
	Bankoora	Bankoora	2	Not stated	1,270	406	32	Election failed as no candidate was nominated as required by the rules.
		Ondah	1	Ditto	1,110	241	21.8	
		Gungajalhati	2	Ditto	900	177	19.6	
		Rajur	2	Ditto	530	100	12	
	Bishenpore	Bhatia	1		886			
		Bishenpore	2	Not stated	1,495	253	16.8	
		Sonamukhi	2	Ditto	455	100	22	
		Kotulpore	1	Ditto	761	110	14.4	
	Soory	Indas	1	Ditto	400	130	32.5	
		Soory	2	Ditto	502	371	62.8	
		Dobrupore	2	Ditto	354	344	75	
		Bolpore	2	Ditto	510	435	85.2	
BURDWAN DIVISION.	Bourbhoom	Sakulpore	1	Ditto	937	117	34.5	
		Lobpore	1	Ditto	350	250	71	
	Rampore Hat	Rampore Hat	2	Ditto	511	181	35.2	
		Nalhati	3	Ditto	1,642	434	26.4	
		Mowraswar	1	Ditto	343	198	57.7	
	Midnapore	Midnapore	4	16	1,093	534	50.7	
		Keshpore	2	8	1,456	702	52.3	
		Debra	2	23	932	484	51.9	
		Sabong	2	7	1,522	775	50.8	
		Dantam	2	4	152	340	75.2	
		Gulikta	2	7	1,515	650	42.1	
		Sailboni	2	4	308	217	67.1	
		Bimpore	1	1	332	165	49.7	
		Jhargram	2	Not stated	300	179	59.5	
		Narayanganj	2	5	571	271	47.5	
	Midnapore	Gopiballabpore	2	10	486	300	61.7	
		Contal	4	15	682	282	41.3	
		Igra	2	3	387	238	61.9	
		Potashpore	2	5	321	187	58.3	
		Kudree	2	6	251	131	52.2	
		Bhugabanpore	2	5	514	376	73.2	
		Boghnathpore	2	5	470	297	63.2	
	Ghattal	Ghattal	3	9	1,192	567	50.1	
		Chunderkhona	4	14	1,026	689	67.2	
		Daspore	5	14	988	613	62	
	Tumlook	Tumlook	2	10	1,229	733	59.6	
		Mysadal	3	6	712	401	56.3	
		Panskora	2	7	1,193	980	82.1	
		Nandigram	2	14	546	177	32.4	
		Buttabhatta	2	2	510	258	50.6	
	Hooghly	Hooghly	2	1	330	225	67	
		Polba	2	1	793	489	63	
		Panduah	2	4	1,514	798	52	
		Bulagore	2	3	852	724	76	
	Serampore	Dhoniahkally	2	6	1,030	1,101	57	
		Haripal	3	4	707	209	29.5	
		Chanditollah	3	6	882	221	25	
		Singoor	2	6	379	126	33.2	
BURDWAN DIVISION.	Jehanabad	Kristonagore	2	5	596	265	44.4	The elections failed, as no nominations were submitted by the electors within the time prescribed by the rules. But 86 per cent. of the voters were present at the polling stations on the date of election.
		Jehanabad	2		1,441	511	36	
		Goghat	2		1,341	442	33	
	Khanakool	Khanakool	2		1,698	650	38	847 and 403 voters respectively were present at the poll, although only the numbers recorded in column 7 gave their votes.
	Howrah	Domjoori	3	Not stated.	1,463	719	49.1	
		Juggutbullabpore	3		810	198	24.4	
	Uluberiah	Uluberiah	2	Ditto	1,525	552	36.2	
		Amta	2		1,936	863	44.5	
		Bagnan	2		1,021	713	69.8	
		Shampur	2		1,353	554	40.9	

APPENDIX B—continued.

Name of district.	Name of Local Board.	Name of thana i.e., electoral ward.	Number of vacancies.	Number of candidates.	Number of persons entitled to vote.	Number of electors who voted.	Percentage of electors who recorded their votes to total number of electors.	REMARKS.
24-Pergunnahs ...	Allipore ...	Tallygunge ...	1	2	1,239	700	56.4	Only one candidate appeared for each of these thanahs and was elected.
		Sonarapore ...	1	1	428	180	42.3	
		Bhankore ...	2	1	1,150	638	55.4	
		Bistopore ...	2	1	868	345	39.7	
		Achinore ...	1	
	Diamond Harbour.	Barriore ...	1	2	1,082	180	16.6	No elections were held, as no candidates were nominated within the prescribed time.
		Joynagore ...	1	2	1,082	700	64.6	
		Canning ...	1	2	994	700	70.4	
		Diamond Harbour ...	2	2	985	368	37.3	
		Bankipore ...	2	0	1,176	871	74.8	
Baraset ...	Mothurapore ...	1	No election took place, as no candidate was nominated within the prescribed time.	
	Dehipore ...	1	2	698	153	21.9		
	Kulpi ...	2	2	1,577	587	37.2		
	Baraset ...	2	2	1,404	219	15.6		
	Naihati ...	1	2	1,146	450	39.3		
Bussirhat ...	Habra ...	2	2	1,028	500	48.6	There was no election at this thanah; no candidates having been nominated within the prescribed time.	
	Deygunga ...	1	4	679	186	27.3		
	Bussirhat ...	1	2	789	407	51.6		
	Baduria ...	2	2	1,043	351	33.7		
	Hasnabad ...	2	2	850	480	56.4		
Barrackpore ...	Harwa ...	1	15,377	7,636	500 persons were present.	
	Barrackpore ...	4	4	356	107	30		
	Dum-Dum ...	4	7	184	149	80.9		
	Kotwali ...	2	2	422	104	24.6		
	Hanskhalli ...	1	2	98	26	26.5		
Krishnaghat ...	Ohupra ...	1	2	92	19	20.6	A large number of the outside public mustered to witness the election.	
	Kissengunge ...	1	2	508	154	30.3		
	Nakashipara ...	2	7	217	93	42.8		
	Kalugunge ...	1	5	313	180	57.5		
	Kooshtea ...	1	1	150	52	34.6		
Kooshtea ...	Bhadalia ...	1	2	413	233	56.4	The election failed for want of nominations.	
	Dowlutpore ...	1	2	135	43	31.8		
	Bhaluka ...	1	2	327	179	54.7		
	Koomarkhali ...	1	3	684	500	73.1		
	Nowpara ...	1	3	1,200	400	33.3		
Nudda ...	Chooadanga ...	1	2	190	143	75.2	The election failed, there being no candidates for election.	
	Damoorhooda ...	1	5	441	256	58.5		
	Jibannagore ...	1	2	254	183	72		
	Kalooopole ...	1	4	427	340	79.6		
	Alumdanga ...	2	5	431	317	73.5		
Meherpore ...	Meherpore ...	1	2	1,055	425	40.2	The election failed, there being no candidates for election.	
	Gangni ...	1	1	97	822	83.2		
	Taylathia ...	2	5	1,123	430	38.1		
	Kurimpore ...	2	4	1,207	713	58.2		
	Ranaghat ...	2	20	2,441	1,704	69.8		
Ranaghat ...	Santipore ...	1	28	1,408	805	57.1	The election failed, there being no candidates for election.	
	Chogdah ...	2	19	2,473	1,855	75.0		
	Haringhatta ...	1	9	1,024	1,481	144.6		
	Jessore ...	3	Not stated	1,073	309	28.8		
	Hagerparah ...	1	.....	376	204	54.3	
Jhenidah ...	Kaligunge ...	2	710	395	55.6	The election failed, there being no candidates for election.	
	Monirampur ...	2	.....	754	250	33.1	
	Kessubpore ...	2	.....	430	178	41.1	
	Godkhali ...	2	.....	892	354	39.8	
	Jhenidah ...	2	.....	1,033	633	61.2	
Magora ...	Sailorpa ...	2	854	140	16.4	The election failed, there being no candidates for election.	
	Kotechandpore ...	1	.....	359	159	44.2	
	Harinakunda ...	1	.....	349	147	42.1	
	Magora ...	3	.....	1,108	574	51.8	
	Mahomedpore ...	2	.....	441	170	38.5	
Narail ...	Salkhia ...	1	237	149	62.8	The election failed, there being no candidates for election.	
	Narail ...	2	.....	781	380	48.8	
	Lohagura ...	2	.....	771	278	36.1	
	Kalia ...	1	.....	370	230	62.2	
	Abhoynagar ...	1	.....	100	49	49.0	
Bongong ...	Hongong ...	2	506	252	49.8	The election failed, there being no candidates for election.	
	Gurapota ...	2	.....	297	188	63.2	
	Saraha ...	2	.....	339	146	43.1	
	Gyghatta ...	2	.....	268	139	51.8	
	Moheshpore ...	2	.....	562	221	39.3	
Berhampore ...	SuJaunge ...	1	Not stated.	Not stated.	The election failed for want of nominations.	
	Gorabazar ...	1	.....	.....	25	71
	Barna ...	1	.....	.....	303	88
	Nowada ...	1	.....	.....	.....	.....
	Harharporah ...	1	.....	.....	139	59
Moorshedabad ...	Dowlatabad ...	1	The election failed, there being no candidates for election.	
	Gowa ...	2	.....	.....	407	75
	Jellinghee ...	2	.....	.....	385	66
	Shahanuggur ...	1	.....	.....	.....	.....
	Manuliasar ...	1	.....	.....	.....	.....
Kandi ...	Asanpore ...	1	The elections failed at all these thanahs, as candidates were not nominated by the electors within the prescribed time; but large numbers of voters attended at the polling stations on the election days. At the first two thanahs 95 per cent. of the qualified voters were present at the poll.	
	Bhagwanga ...	1	.....	.....	.....	.....
	Sasardighee ...	1	.....	.....	.....	.....
	Kalyangunge ...	1	.....	.....	.....	.....
	Kandi ...	2	.....	.....	.....	.....
Kandi ...	Gokuru ...	1	Election of one member for this thanah failed.	
	Kharkram ...	1	.....	.....	.....	.....
	Bharatpore ...	3	.....	.....	34	50
	Kandi ...	2	.....	.....	.....	.....
	Gokuru ...	1	.....	.....	.....	.....

APPENDIX B—concluded.

	Name of district.	Name of Local Board.	Name of thana, i.e., electoral ward.	Number of vacancies.	Number of candidates.	Number of persons entitled to vote.	Number of electors who voted.	Percentage of electors who voted to the total number of electors.	REMARKS.
PRESIDENTY DIVISION—continued.	Moorsheadabad— continued.	Jungipore ...	Roghunathgunge ...	2	Not stated	No elections were held, as there was no nomination of candidates. One vacancy was filled up by appointment.
			Dewanserie ...	1	
			Mirzapore ...	1	
			Suti ...	2	188	40	
			Shamsargunge ...	2	236	38	
	Khoolna ...	Khoolna ...	Khoolna ...	3	10	2,004	1,307	65.2	
			Baliachatta ...	1	3	247	150	60.7	
			Doomaria ...	2	7	1,484	752	50.7	
			Paikgacha ...	2	4	919	518	56.3	
			Bagirhat ...	Bagirhat ...	Bagirhat ...	4	2	1,799		830	46.1
Mollahat ...	1	4			153	96	62.7		
Rampal ...	1	1			378	50	13.2		
Moreligunge ...	2	5			1,574	763	48.4		
Satkhira ...	Satkhira ...	Satkhira ...			3	9	987	576	58.3
		Magura ...	1	1	607	354	58.3		
		Kalarwa ...	2	5	610	225	36.8		
		Assasuni ...	1	1	980	393	40.2		
		Kaligunge ...	3	5	1,673	432	27		
Dacca ...	Dacca ...	Keranigunge ...	2	17	562	135	23.9		
		Sabbar ...	2	17	1,076	not given	.....	
		Nawabgunge ...	2	50	614	226	36.8		
		Kapaya ...	2	12	1,231	509	41.2		
		Narainigunge ...	Narainigunge ...	Narainigunge ...	2	7	355	124	34.9
Rupgunge ...	2			7	584	224	38.3		
Raipura ...	2			4	351	42	11.9		
Manickgunge ...	Manickgunge ...			Manickgunge ...	3	9	689	342	49.6
				Jafargunge ...	2	10	367	169	46.1
		Harirampur ...	1	3	252	85	33.7		
		Moonshagunge ...	Moonshagunge ...	Moonshagunge ...	4	20	1,424	486	34.1
				Srinagar ...	6	32	2,200	585	26.8
Furreeppore ...	Furreeppore ...			Furreeppore ...	1	2	152	86	56.5
				Bhushna ...	2	6	504	223	44
				Hhanga ...	2	5	608	208	34
		Muksadpore ...	2	5	453	146	32		
		Ainapore ...	1	4	317	190	60.6		
Furreeppore ...	Furreeppore ...	Madaripore ...	2	11	1,084	417	38.4		
		Sibchar ...	1	7	403	195	48.1		
		Palong ...	3	16	2,080	699	33.6		
		Kotalipore ...	1	5	521	231	44.3		
		Gopaligunge ...	1	3	305	132	43.3		
Goalundo ...	Goalundo ...	Goalundo ...	2	6	462	163	35.3		
		Pangsa ...	1	2	290	147	50.7		
		Baliakandi ...	3	10	946	646	68.2		
		Backergunge ...	Backergunge ...	Kotwali ...	2	6	1,644	826	50.2
				Gournadi ...	2	4	1,337	682	51
Jhalokati ...	2			12	1,160	680	58		
Backergunge ...	2			4	901	605	67		
Nalchiti ...	2			5	678	399	58.8		
Mymensingh ...	Mymensingh ...	Mendigunge ...	2	4	402	178	44.2		
		Perozepur ...	Perozepur ...	Perozepur ...	3	5	338	190	56.2
				Rhandaria ...	2	3	626	305	48.7
				Sorupkati ...	3	5	1,381	953	69
				Matbaria ...	2	4	1,159	547	47.3
Mymensingh ...	Mymensingh ...			Foolpore ...	2	1,418	483	34.06
		Nasirabad ...	2	.....	.....	.....	.....
		Gaffurgaoon ...	2	.....	.....	.....	.....
		Madargunge ...	2	.....	.....	.....	.....
		Rajshahye ...	Rajshahye ...	Beaulah ...	2	12	817	396	48.4
Pootah ...	2			27	800	441	55.1		
Charghat ...	2			6	810	394	48.6		
Godgaree ...	1			16	491	400	81.4		
Tanore ...	1			6	507	400	78.8		
Nowgong ...	Nowgong ...	Bagmara ...	2	5	689	400	58		
		Nowgong ...	2	4	544	260	47.7		
		Panchoopore ...	2	5	712	375	52.8		
		Manda ...	2	3	576	300	52.1		
		Natore ...	Natore ...	Natore ...	2	12	568	220	38.7
Bariaingong ...	2			4	218	61	27.9		
Shingra ...	2			10	729	144	19.7		
Lalipore ...	2			5	373	186	49.8		
Pubna ...	Pubna ...			Pubna ...	2	5	591	370	62.6
		Mathura ...	2	7	910	406	44.6		
		Chakmohur ...	2	5	993	579	58.1		
		Dulai ...	2	7	1,304	206	15.7		
		Seraigunge ...	Seraigunge ...	Seraigunge ...	2	2	1,075	548	50.9
Shahjadpore ...	2			7	1,505	627	41.6		
Ullapara ...	2			3	703	398	56.6		
Raigunge ...	2			2	432	177	40.9		
Patna ...	Patna ...			Bankipore ...	4	6	625	419	67
		Masowdhi ...	2	7	2,481	962	38.7		
		Bikram ...	2	6	1,272	543	42.6		
		Dinapore ...	Dinapore ...	Dinapore ...	3	4	45	40	88.8
				Manair ...	3	6	443	259	58
Barh ...	Barh ...			Barh ...	3
				Mokameh ...	2	1,172	730	62.3
				Futwah ...	2	3
		Behar ...	Behar ...	Behar ...	3	2	1,074	1,030	96
				Hilaa ...	2	1	967	488	50
Silao ...	1			.....	.....	.....	.....
Islampore ...	2			.....	.....	.....	.....
Patna Division.	Patna Division.			Patna Division.	Patna Division.	Patna Division.	Patna Division.	Patna Division.	Patna Division.

APPENDIX C.

Statement showing the constitution of Local Boards.

DIVISION.	Name of district.	Name of Local Board	Nomi- nated.	Elected	Total.	Officials	Non- officials.	Euro- peans.	Indians.
BURDWAN	Burdwan	Burdwan	5	10	15	2	13	.	15
		Raneegunge	3	6	9	1	8	3	6
		Culwa	3	6	9	1	8	..	9
		Culina	3	6	9	1	8	..	9
	Bankoora	Bankoora	4	8	12	2	10	1	11
		Bishonpore	3	6	9	1	8	.. ..	9
	Beerbhoom	Sudder (Soory)	3	8	11	2	9	1	11
		Rampore Hat	3	6	9	2	7	1	8
	Midnapore	Midnapore	12	24	36	6	30	4	..
		Ghatal	6	12	18	3	15	..	..
		Jumlook	6	12	18	1	17	..	18
		Contai	7	14	21	4	17	..	21
Hooghly	Hooghly	5	10	15	2	13	..	15	
	Serampore	5	10	15	1	14	..	15	
PRESIDENCY	Howrah	Jahanabad	4	6	9	2	7	..	9
		Howrah	3	6	9	1	8	..	9
	24-Pergunnahs	Ooluberiah	4	8	12	..	12	..	12
		Diamond Harbour	4	8	12	1	11	..	12
		Alipore	5	10	15	4	11	..	15
		Barrackpore	2	4	6	1	5	..	6
		Dum-Dum	2	4	6	2	4	..	6
		Bachhat	3	6	9	..	9	..	9
	Nuddea	Bairhat	3	6	9	2	7	..	9
		Kooshtea	3	6	9	..	9	..	9
Meherpore		3	6	9	1	8	2	7	
Choudanga		3	6	9	..	9	1	8	
DACCA	Khoolna	Kishinaghur	4	8	12	1	11	..	12
		Kanughat	3	6	9	..	9	..	9
		Jessore	6	12	18	1	17	2	10
		Jhondah	1	6	9	2	7	1	8
	Moorshedabad	Majidraha	1	6	9	1	8	2	7
		Natal	1	6	9	2	7	..	9
		Bongong	5	10	15	1	14	..	15
		Khoolna	4	8	12	2	10	..	12
	Dacca	Satkura	5	10	15	..	15	..	15
		Bagirhat	4	8	12	..	12	1	11
Berhampore		5	10	15	1	14	..	15	
Talbagh		3	6	9	1	8	..	9	
RAJSHAHYE	Furruckpore	Jungipore	4	8	12	1	11	..	12
		Kandi	4	8	12	1	11	..	12
		Dacca	4	8	12	..	12	..	12
		Naraingunge	3	6	9	..	9	..	9
	Backergunge	Mamukunga	3	6	9	1	8	..	9
		Mooslungunge	5	10	15	1	14	..	15
		Iurtedpore	4	8	12	3	9	..	13
		Madaripore	4	8	12	2	10	..	12
	Bhola	Goulundo	3	6	9	..	9	..	9
		Burwal	6	12	18	Not stated	..	1	17
Petrapore		5	10	15	Not stated	..	..	15	
Patuakhali		9	..	9	2	7	..	9	
BHAGULPORE	Rajshahye	Bhola	9	..	9	3	6	2	7
		Mymensingh	4	8	12	Not stated	..	2	10
		Jumalpori	8	..	8	2	6	..	8
		Atia	8	..	8	3	5	1	7
	Pubna	Netrokona	8	..	8	2	6	1	7
		Kishoregunge	8	..	8	3	5	..	8
		Beaulah	5	10	15	2	13	..	15
		Nowgong	3	6	9	3	6	..	9
	Rungpore	Natore	4	8	12	2	10	1	11
		Pubna .. .. .	..	8	12	1	11	..	12
Scraggunge		4	8	12	1	11	..	12	
Rungpore		12	..	12	3	9	1	11	
PATNA	Patna	Gaibanda	6	..	6	..	6	..	6
		Kurigram	6	..	6	..	6	..	6
		Nalphanail	6	..	6	1	5	..	6
		Patna	4	8	12	..	12	..	12
	Monghyr	Dinapore	3	6	9	..	9	1	8
		Barh	3	6	9	..	9	..	9
		Behar	4	8	12	..	12	..	12
		Monghyr	12	..	12	1	11	2	10
	Bhagulpore	Jamui	12	..	12	1	11	..	12
		Bogusera	12	..	12	1	11	2	10
Bhagulpore		13	..	13	1	12	1	12	
Sipool		14	..	14	1	13	4	10	
CHITTAGONG	Purneah	Muddehpura	12	..	12	1	11	2	10
		Banka	12	..	12	1	11	..	12
		Purneah	12	..	12	2	10	6	6
		Kissenungunge	12	..	12	..	12	..	12
	Cuttack	Arraiah	12	..	12	..	12	..	12
		Cuttack	15	..	15	5	10	2	13
		Andrapara	12	..	12	2	10	1	11
		Jypore	12	..	12	1	11	..	12
	Balasore	Purree	8	..	8	3	5	2	6
		Khorda	6	..	6	5	1	1	6
Balasore		12	..	12	4	8	1	11	
Bhuddiuck		10	..	10	2	8	..	10	
Tipperah	Tipperah	12	..	12	3	9	..	12	
	Brahmanbarah	4	..	4	5	4	..	9	
	Chandpore	7	..	7	1	6	..	7	
	Total	543	376	919	153	741	32	807	
Percentage						15.2	84.8	6.7	94.3

VII
APPENDIX D.

Statement showing the constitution of District Boards.

NAME OF DIVISION.	Name of District Board.	Nomi- nated.	Elected.	Total.	Officials.	Non- officials.	Euro- peans.	Indian
BURDWAN ...	Burdwan ...	9	9	18	8	10	3	15
	Bankura ...	7	7	14	3	11	3	11
	Beerbhoom ...	6	6	12	7	5	4	8
	Midnapore ...	18	18	36	8	28	7	29
	Hooghly ...	13	13	26	6	20	3	23
	Howrah ...	5	5	10	3	7	1	9
PRESIDENCY ...	24. Pergunnahs ...	12	12	24	10	14	1	23
	Nudda ...	10	10	20	7	13	6	14
	Jessore ...	12	12	24	8	16	6	19
	Khoolna ...	8	8	16	4	12	2	14
	Moorshedabad ...	10	10	20	6	14	7	13
DACCA ...	Dacca ...	14	14	28	7	21	4	24
	Furzedpore ...	12	12	24	7	17	2	23
	Backergunge ...	12	12	24	Not stated.		Not stated.	
	Mymensingh ...	13	12	25	7	18	Not stated.	
RAJSHAHY ...	Rajshahy ...	10	10	20	6	14	8	12
	Pubna ...	7	8	15	4	11	3	12
	Dinagopore ...	21	.....	21	10	11	3	18
	Bogra ...	15	.....	15	4	11	1	14
	Kungpore ...	15	15	30	6	24	1	29
	Julpigore ...	16	.....	16	8	8	5	11
FATMA ...	Fatma ...	13	12	24	5	19	3	21
	Gya ...	10	10	20	5	15	6	14
	Shahabad ...	12	12	24	6	18	6	18
	Durbhunga ...	12	12	24	5	19	10	14
	Mozufferpore ...	9	9	18	Not stated.		Not stated.	
	Sarun ...	15	15	30	10	20	14	16
BHAGULPORE ...	Chumparun ...	.....	16	16	4	12	8	8
	Monghyr ...	12	12	24	5	19	8	16
	Bhagulpore ...	20	20	40	Not stated.		8	32
	Purneah ...	12	12	24	4	20	5	19
ORISSA ...	Maldah ...	12	.....	12	3	9	3	9
	Cuttack ...	10	10	20	7	13	4	16
	Pooree ...	6	6	12	6	6	1	11
CHITTAGONG ...	Balasore ...	7	7	14	4	10	5	9
	Chittagong ...	19	.....	19	6	13	6	13
	Noakholly ...	13	.....	13	5	8	1	12
	Tippurah ...	7	6	13	4	9	Not stated.	
Total ...		433	352	785	205	498	160	570
Percentage ...		.....	.....	.....	26.2	76.8	21.9	78.1

APPENDIX E.

Statement showing the Number of Meetings held by the Members of the Local Boards during the year 1887-88.

DIVISION.	Name of district.	Name of Local Board.	Number of members.	Number of meetings.	Average attendance of members at each meeting.
BURDWAN.	Burdwan ...	Burdwan ...	15	2	0
		Raneegunge ...	9	4	3.75
		Cutwa ...	9	7	3.85
		Culina ...	9	3	5.3
	Bankoora ...	Bankoora ...	13	4	5
		Bishanpore ...	9	1	3
	Beerbhoom ...	Sudder (Soory) Rampore Hat ...	11	Not stated	Not stated.
		...	9	Ditto	Ditto.
	Midnapore ..	Midnapore ...	26	Ditto	Ditto.
		Ghattal ...	18	Ditto	Ditto.
		Tamlook ...	18	Ditto	Ditto.
		Contai ...	21	Ditto	Ditto.
	Hooghly ...	Hooghly ...	15	Ditto	Ditto.
		Serainpore ...	15	Ditto	Ditto.
		Jehanabad ...	9	Ditto	Ditto.
PRESIDENCY	Howrah ...	Howrah ...	9	6	5
		Oolooberiah ...	12	15	5.6
	24-Pergunnahs	Alipore ...	15	5	...
		Diamond Harbour ...	12	9	...
		Baraset ...	9	9	Not stated.
		Bussirhat ...	9	9	...
		Dum-Dum ...	6	2	...
		Barisackpore ...	6	6	...
	Nuddes ...	Krishnaghur ...	12	4	6
		Kooshtea ...	9	6	7
		Choodadanga ...	9	6	3
		Meherpore ...	9	3	7
		Ranaghat ...	9	9	5.5
	Jessore ...	Jessore ...	18	3	...
		Jhenidah ...	9	6	...
		Magoorah ...	9	8	Not stated.
		Narail ...	9	6	...
		Bongong ...	15	3	...
	Moofshedabad ..	Berhampore ...	15	6	8
		Lalbagh ...	9	6	5.5
		Kandi ...	12	5	7
		Jungipore ...	12	9	4.2
	Khoolna ...	Khoolna ...	12	6	6
		Bagurhat ...	12	6	6.3
		Satkura ...	15	5	7.5
DACCA	Dacca ...	Dacca ...	12	5	6.4
		Nuraingunge ...	9	2	6
		Manickgunge ...	9	4	5.7
		Moonshigunge ...	15	4	11.7
	Furroedpore ..	Furroedpore ...	12	4	6.7
		Madaripore ...	12	5	6.6
		Goulundo ...	9	4	5.2
	Backergunge ...	Backergunge ...	18	5	...
		Perweenpore ...	15	2	...
		Pataakbally ...	9	5	Not stated.
		Bhola ...	9	3	...
	Mymensingh ...	Mymensingh ...	12	...	...
		Jamalpore ...	8	Not stated	Not stated.
		Atia ...	8	...	...
		Netrokona ...	8	...	...
RAJSHAHIE	Rajshahye ...	Beaulah ...	15	Not stated	Not stated.
		Nowgong ...	9	Ditto	Ditto.
		Nattore ...	12	Ditto	Ditto.
	Pubna ...	Pubna ...	12	Ditto	Ditto.
		Serajgunge ...	12	Ditto	Ditto.
	Rungpore ...	Rungpore ...	...	...	...
		Gubanda ...	...	...	...
		Kurigram ...	Not stated	Not stated	Not stated.
		Nelphamari ...	...	...	...
	Patna ...	Patna ...	12	4	6
		Dinapore ...	9	4	6
		Barh ...	9	3	6
		Behar ...	12	2	6
PATNA	Gya ...	Gya ...	...	...	...
		Nowadah ...	...	...	...
		Jehanabad ...	Not stated	...	Not stated.
		Aurangabad ...	...	...	...
	Shahabad ...	Arrah ...	20	3	18
		Buxar ...	15	5	7
		Sasaram ...	20	4	9
		Bhabhua ...	8	5	4
	Durbhunga ...	Madhubani ...	10	7	5
		Durbhunga ...	10	7	3
		Tajpore ...	8	10	5

APPENDIX E—concluded.

DIVISION.	Name of district.	Name of Local Board.	Number of members.	Number of meetings.	Average attendance of members at each meeting.
PATNA—concl'd.	Muzafferpore	Sitamarhi	.....	4	3
		Muzafferpore	.....	5	3.4
		Hajipore	.....	3	5
	Sarun	Gopalgunge	6	6	Not stated.
		Sewan	8	5	.....
		Chupra	16	9	.....
BHAGULPORE	Monghyr	Monghyr	12	.....	.....
		Beguseral	12	Not stated	Not stated.
		Jamui	12	.....	.....
	Bhagulpore	Bhagulpore	13	.....	.....
		Supool	14	.....	.....
		Muddehpura	12	Not stated	Not stated.
		Banka	12	.....	.....
	Purneah	Arrareah	12	.....	.....
		Kisengunge	12	Not stated	Not stated.
		Purneah	12	.....	.....
ORISSA	Cuttack	Cuttack	.....	.....	.....
		Kendrapara	.....	Not stated	Not stated.
		Jajpore	.....	.....	.....
	Pooree	Pooree	.....	Not stated	Not stated.
		Khoorda	.....	.....	.....
	Balasore	Balasore	Not stated	Not stated	Not stated.
CHITTAGONG	Tipperah	Bhuddruck	.....	.....	.....
		Tipperah	12	10	8.1
		Brahmanbariah	9	11	6.72
		Chandpore	7	6	4.3

APPENDIX F.

NOTIFICATION.

The 15th December 1885.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules under section 138(a) of the Bengal Local Self-Government Act, III (B.C.) of 1885.

PART I.

ELECTION OF MEMBERS OF UNION COMMITTEES.

Preliminary.

Throughout this and the following Parts the term "Magistrate of the district" shall have the meaning prescribed by section 5 of the Act.

2. Whenever a Union, constituted under section 38 of the Act, comprises two or more villages, the Magistrate of the district shall decide in what manner such Union shall be divided into electoral wards, and the proportional number of members to be returned for each of such wards. Such arrangement shall remain in force in subsequent elections until altered by similar authority. Provided that if it is thought convenient a Union, whether of a single or more villages, may consist of one electoral ward only.

Of the qualification of Voters.

3. Every male person of the full age of twenty-one years, resident at the time of election within the area comprised in a Union, who has, during the year immediately preceding the election of the members of the Committee of such Union, paid one rupee or more on account of road-cess, license-tax or chowkidari-tax, or who is a member of a joint undivided family, which has during such period paid one rupee or more on account of any such cess or taxes, shall be entitled to vote at such election.

Of the qualification of Candidates.

4. Any person qualified under the preceding rule, and who in addition can read and write, shall be qualified as a candidate for any ward in the Union.

Of the manner of holding elections.

5. The Magistrate of the district shall decide at what place or places within the Union and on what date or dates the election of the members of the Union Committee shall be held.

6. The dates fixed for such elections shall be duly notified in all the villages of the Union in such manner as may appear suitable to the Magistrate of the district, and at least fourteen days beforehand; any cost incurred in issuing notices under this rule shall be defrayed from the district fund.

7. Each voter shall vote for the ward in which he ordinarily resides, and for no other. He may vote for as many candidates as there are members to be returned for such ward, but shall not give more than one vote for any single candidate.

8. All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

9. The Magistrate of the district, or such other officer as the Magistrate of the district may depute for the purpose, shall preside at the election for each Union or portion of a Union.

10. The elections for the different wards in the Union shall be held in succession; the proceedings in every case being commenced by the presiding officer explaining to the assembled voters the nature and objects of the election and the number of members to be returned.

11. The assembled voters of the ward shall be allowed to consult together and elect the necessary number of members in their own manner. They shall report to the presiding officer the names of the persons they have elected, and if such persons are duly qualified, and no objection is raised to the manner in which the election has been conducted, the presiding officer shall declare that they have been duly elected.

12. If the result of the election held under the preceding rule is called in question, the presiding officer shall, if he thinks it necessary, proceed to take a poll, recording the number of votes given for each candidate with his own hand. He shall then and there declare such duly qualified candidates as have a majority of votes to be duly elected.

13. If an equal number of votes is recorded in favour of two or more candidates, all of whom cannot be returned, selection shall be made from such candidates by lot in such manner as the presiding officer shall deem fit, and thereupon a candidate thus selected shall be declared to be duly returned.

14. If at any election held under these rules the number of voters of any ward shall be less than ten per cent. of the total number of house-holders in such ward, the Commissioner may order that the election shall be held again, or may decide that the electors have failed under section 40 of the Act to elect members.

15. Objections regarding the qualifications of candidates and voters shall be summarily decided by the presiding officer, and such decision shall be final.

16. If any candidate, duly elected under the preceding rules, declines to take office, the unsuccessful candidate, if any, who received the largest number of votes shall be held to have been elected. If there is no second candidate, the Commissioner will appoint a member under section 40 of the Act.

17. Except as provided by rules 14 and 15, no election held under these rules shall be invalidated on any ground whatever.

18. The list of duly returned candidates shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

PART II.

ELECTION OF MEMBERS OF LOCAL BOARDS.

Preliminary.

19. When the number of members of a Local Board has been fixed by a notification issued under section 8, the Commissioner, after consultation with the Magistrate of the district, shall decide the number of members who shall be elected for each thannah within the area of such Local Board, and shall issue orders accordingly. Such orders shall be published in the *Calcutta Gazette*, at the district and sub-divisional offices, and at the headquarters of each of the thannahs in question; and in such other manner as the Commissioner may prescribe.

20. The first election of any Local Board under these rules shall take place at such time, not being more than six months after the Act comes in force in the districts mentioned in the Third Schedule of the Act, and after the date of a notification establishing Local Boards in any other district, as the Lieutenant-Governor shall direct.

Of the qualification of Electors.

21. Every male person of the full age of twenty-one years, resident within the area under the authority of a Local Board, who is qualified in one of the manners following, that is to say—

- (1) Is a member of a Union Committee within such area;
- (2) Has during the year immediately preceding such election—
 - (a) paid a sum of not less than one rupee on account of road cess in respect of land situated either wholly or in part within such area;
 - (b) paid license-tax in respect of a trade, dealing, or industry carried on within such area; or
 - (c) been possessed of a clear annual income from any source of not less than two hundred and forty rupees;
- (3) Being a member of a joint undivided family, one of the members of which is qualified to be an elector as in this rule hereinbefore provided, is a graduate or licentiate of any University, or holds a certificate as a pleader or mookhtear, shall be entitled to vote at an election of members of such Local Board.

Of the registration of Electors.

22. In all districts mentioned in the Third Schedule of this Act, or in which a Local Board may hereafter be established, the members of which are not appointed under section 15 of the Act, the Magistrate of the district shall cause to be prepared for each thannah within the area of a Local Board a register of persons qualified to vote. Such register shall be prepared from assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall from time to time be corrected and added to as the Magistrate of the district may direct.

23. At least two months before the date fixed for the election for any thannah, a copy of the register showing the persons qualified to vote for such thannah shall be published at suitable places within that thannah. Copies of all the thannah registers shall also be published at the sub-divisional office.

24. Any person claiming the right to vote may submit to the Magistrate of the district an application in writing for the entry of his name in the register of electors, stating distinctly in what manner he is qualified; and all such applications, if made at least one month before the date fixed for the election, shall be duly enquired into. A notice of the claims thus made shall be published at the thannah within one week of their presentation to the Magistrate; and all objections made to them and received at least one week before the date fixed for the elections shall be duly considered.

25. All claims to vote, and the objections thereto, shall be considered by the Magistrate of the district, and his decision shall be final.

26. The thannah list as amended, after the hearing and decision of claims and objections, shall be considered to be the final lists of persons entitled to vote at the election, and no person whose name does not appear in the thannah list shall be permitted to vote.

Of the qualification and the nomination of Candidates.

27. Every male person of the full age of twenty-one years, who is qualified in one of the manners following, that is to say—

- (1) Is a member of a Union Committee within the area under the authority of the Local Board ;
- (2) Has during the year immediately preceding the election had his fixed place of abode within the area under the authority of such Local Board ; and
 - (a) paid a sum of not less than five rupees on account of road cess in respect of land situated either wholly or in part within the area under the authority of the Local Board ;
 - (b) paid a license-tax of not less than twenty rupees in respect of a trade, dealing or industry carried on within the area under the authority of the Local Board ; or
 - (c) been possessed of a clear annual income from any source of not less than one thousand rupees ;
- (3) Being a member of a joint undivided family, one of the members of which is qualified for election under clause (1) or clause (2) (a) or (b) of this rule, is a graduate or licentiate of any University, or holds a certificate as a pleader or mookhtear,

shall be qualified for election as a member of the Local Board for any thannah under the authority of such Local Board.

28. Any elector may for the thannah in which he is qualified to vote nominate any qualified person as a candidate.

29. The Magistrate of the district shall, at least six weeks before the date fixed for the thannah election, issue notices calling for nominations of candidates. Such notices shall be published at every village within the thannah. All nominations shall be submitted within three weeks from the date of the publication of the notices in question. No names of candidates shall be received after the expiration of such period.

30. The Magistrate of the district shall ascertain whether all of the nominated candidates are duly qualified to take office ; his decision on this point shall be final. He shall also, if possible, ascertain whether they are all willing to take office.

31. A list of the candidates who are duly qualified, and who appear to be willing to take office, shall be published at suitable places in the thannah at least one week before the date fixed for the election. No candidate whose name does not appear in such list shall be considered eligible.

Of the manner of holding Elections.

32. The election for each thannah shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the *Calcutta Gazette*.

33. The election for each thannah shall be held at the head-quarters of the thannah, or at such other place within the jurisdiction of the thannah as the Magistrate may fix. The place of election shall be publicly notified at least one month before the date fixed for election and shall be stated in the notice issued under the next rule.

34. The date fixed for the thannah election shall be duly notified at the thannah, and at such other places as may appear suitable, at least one month beforehand.

A vernacular notice in the following form shall also, at least a fortnight before the date fixed for the election, be despatched by post, or by such other mode as may be found convenient, to every elector whose name appears in the register :—

“ You are hereby informed that you are registered as a voter for the _____ thannah, and that you will be entitled to vote at the election of _____ members of the Local Board to be held at _____ on the _____ 18 ____.”

35. An elector duly qualified under Rule 21 shall be entitled to vote for the thannah in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for such thannah, but shall not give more than one vote for a single candidate.

36. All persons wishing to vote must be present at the election. No votes by proxy or in writing shall be received.

37. The Magistrate of the district, or such other gazetted officer as the Magistrate of the district shall depute for the purpose, shall preside at the election for each thannah.

38. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates, and state the number of vacancies.

39. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.

40. In the case of the number of the candidates duly proposed and seconded not being greater than the number of vacancies, the presiding officer, if he is satisfied that not less than ten per cent. of the registered voters for the thannah are present, shall at once declare such candidates to be duly elected.

41. If the number of candidates duly proposed and seconded exceeds the number of vacancies, the presiding officer shall proceed to take a poll for each candidate, recording the votes with his own hand.

42. All objections to voters shall, if possible, be summarily decided by the presiding officer after reference to the register. No objections shall be entertained, other than objections arising out of matters subsequent to registration under Rule 26.

43. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candidate shall be declared to be duly elected unless at least ten per cent. of the registered voters of the thannah have appeared and recorded their votes.

44. If ten per cent. of the registered voters for the thannah are not present (Rule 40), or have not appeared and recorded their votes (Rule 43), the presiding officer shall report that the electors have failed under section 10 of the Act to elect the number of members for the Local Board fixed for such thannah.

45. In the case of an equal number of votes being recorded in favour of two or more candidates, all of whom cannot be returned, selection shall be made from such candidates by lot in such manner as the presiding officer shall deem fit, and thereupon a candidate thus selected shall be declared to be duly returned.

46. If any candidate, duly elected under the preceding rules, declines to take office, the unsuccessful candidate, if any, who received the largest number of votes, shall be held to have been elected. If there is no unsuccessful candidate, a fresh election shall be held to fill the vacancy thus created.

47. In the event of any person being elected for two or more thannahs, such person shall be at liberty to choose which thannah he will represent, and in every other thannah for which the said person has been returned, the result of the election shall be determined under the preceding rule as if no votes had been recorded for him, and if necessary a fresh election will be held.

48. After all the thannah elections have been held, the list of candidates duly elected for the Local Board shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

Miscellaneous.

49. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed.

50. No election shall be invalidated on account of any irregularity whatever, unless it appears that the irregularity was such as materially to affect the results of the election.

51. No person in the employment or pay of the District or Local Board shall directly or indirectly engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

52. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary action under these rules, shall be payable from the District Fund.

PART III.

ELECTION OF MEMBERS OF DISTRICT BOARDS AND TERM OF OFFICE OF MEMBERS OF BOARDS.

Election of Members of District Boards.

53. A Local Board shall not elect members for the District Board until (a) the number of members of the District Board to be elected by such Local Board shall have been fixed by notification under section seven of the Act, and (b) the names of the elected and appointed members of the Local Board shall have been published in the *Calcutta Gazette*.

54. Within one month of the publication of the notification referred to in clause (a) of the preceding rule, or the notification referred to in clause (b) of the same, whichever be later, the Local Board shall at a meeting elect the requisite number of members for the District Board. The names of the candidates shall be submitted at the meeting, and the election shall be made by the majority of votes of the members of a Local Board present at such meeting.

55. In the case of the election or appointment of a Chairman, or the election of a Vice-Chairman, of the Local Board, not having taken effect, the meeting referred to in the preceding rule shall be called by the Magistrate of the district.

56. The names of the persons elected to serve on the District Board shall be forwarded without delay to the Magistrate of the district, who shall ascertain if they are duly qualified and are willing to serve.

57. If any elected candidates decline to take office, the unsuccessful candidates, if any, who received the largest number of votes, shall be declared to be duly elected. If there is no unsuccessful candidate, a fresh election shall be held to fill the vacancy thus created.

58. In the event of any person being elected by two or more Local Boards, such person shall have liberty to choose which Local Board he will represent, and as regards every other

Local Board for which such person has been returned, the result of the election shall be determined under the preceding rule as if no votes had been recorded for him, and if necessary a fresh election shall be held.

59. Only persons qualified for election as members of a Local Board in the district
As amended by notification dated 28th May 1887 are qualified for election as members of the District Board.

60. The names of the elected members of the District Board shall, together with the names or official designation of the appointed members, if any, be published in the *Calcutta Gazette*.

Term of Office.

61. Every member of a Local or District Board, who has been elected or appointed by name, shall vacate his office at the end of three years from the date of his election or appointment as such member.

62. The term of three years mentioned in the preceding rule shall be held to include any period which may elapse between the expiration of the said three years and the date of the next subsequent appointment or election, not being an appointment or election under the next succeeding rule.

63. If any member of a Local or District Board shall be unable to complete his full term of office, the vacancy caused by his resignation or removal or death shall be filled by the appointment or election, as the case may be, of another person; and the person so appointed or elected shall fill such vacancy for the unexpired remainder of the term for which such member would otherwise have continued in office.

64. *A. Local Boards.*—As soon as possible after the expiry of the term of office of an elected member, mentioned in rules 61 and 62, or after the occurrence of a vacancy among elected members under rule 63, a date for a fresh election shall be fixed by the Lieutenant-Governor, and notified in the *Calcutta Gazette*, and rules 21 to 52 shall apply, as far as may be, to such subsequent elections.

B. District Boards.—As soon as possible after expiry of the term of office of an elected member, mentioned in rules 61 and 62, or after the occurrence of a vacancy amongst elected members under rule 63, the Magistrate of the district shall send a notice to the Local Board which has the right to elect a member to fill the vacancy, and such Board shall, within one month of the receipt of such notice, elect a member in accordance with rules 54 to 59.

J. WARE EDGAR,
Offg. Secy. to the Govt. of Bengal

NOTIFICATION.

The 11th February 1886.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules under section 138 (b), (c), (d), (e), (f), (h), (j), (q), (s), and (t) of the Bengal Local Self-Government Act III (B.C.) of 1885. These rules will form Parts IV, V, and VI, as indicated below, of the rules made under the Act.

PART IV.

PROCEEDINGS OF BOARDS.

Quorum.

65. The quorum necessary for the transaction of business at a meeting of a Board shall be one-half of the total number of members of the Board, when any of the following subjects are to be disposed of at such meeting:—

- (a)—Scale of establishment and salaries (section 33).
- (b)—Rules for pensions and gratuities (section 35).
- (c)—Rate of Road Cess (section 46).
- (d)—Preparation of annual budget estimates (section 47).
- (e)—Loans (section 50).
- (f)—Bye-laws (section 139).
- (g)—Election of Chairman and Vice-Chairman (sections 22, 23, 25, and 26).
- (h)—Removal of Chairman or Vice-Chairman (section 28).

For all other business the quorum shall be one-third of the total number of members of the Board.

66 If at any meeting of the Board a quorum is not present, the Chairman, or, in his absence, the Vice-Chairman, shall adjourn the meeting until such other day as he thinks fit. At such adjourned meeting any number of members present, not being less than three, exclusive of the Chairman and the Vice-Chairman, will form a quorum.

Proceedings.

67. At least ten days' notice of all meetings shall be given to every member. Provided that the annual budget estimate shall be circulated to all the members of the Board at least a fortnight before the date fixed for its consideration. Provided also that the accidental failure of service of notice on any member shall not invalidate the proceedings of any meeting.

68. The notice shall set forth clearly and fully the business to be transacted at the meeting, and no business other than that so stated shall be transacted except with the assent of the members present.

69. The latest day for holding a meeting under section 46 to determine the rate at which road cess shall be levied in the district during the ensuing cess year shall be the 31st August.

70. The Chairman, or, in his absence, the Vice-Chairman, shall preside at every meeting, and in the absence of both the Chairman and Vice-Chairman, the members present shall choose some one of their number to preside.

71. All questions duly submitted to a Board shall, unless otherwise provided by the Act, be decided by a majority of votes. If the votes are equal, the President shall have a second or casting vote. Provided that the President shall not have a casting vote if his own election to any office, or his own conduct in any matter connected with the Board, is in question.

72. The business at meetings of a Board shall, if all the members present know English, be conducted either in English or in the vernacular. If any of the members present do not understand English, it shall be the duty of the Chairman to have the subject-matter explained to them when the business is not conducted in the vernacular.

73. The minutes of the proceedings of a District Board shall be recorded in English. The minutes of the proceedings of a Local Board shall be recorded either in English or in the vernacular, as may be provided in its rules of business.

74. Every motion or amendment duly made, and seconded, and pressed to a division, shall be reduced to writing before being put to the vote. Every such resolution or amendment shall be recorded in full in the proceedings, together with the number and names of voters for and against it.

75. A copy of the minutes of the proceedings of any meeting of a Board shall be supplied to every member of such Board who may apply for it. An abstract of the minutes shall be affixed in some conspicuous spot accessible to the public at the place of meeting of the Board.

Election of Chairman or Vice-Chairman.

76. Within one month from the date on which the names of the elected members, and the names or official designations of the appointed members of a District Board, shall have been published in the *Calcutta Gazette*, the members of the Board shall, at a meeting, elect one of their number to be Vice-Chairman, and, if the Lieutenant-Governor has so directed, shall also elect one of their number to be Chairman. If the members fail to elect their Vice-Chairman or Chairman within the appointed time, the Lieutenant-Governor shall appoint the Vice-Chairman or the Chairman as the case may be.

77. Within a week from the date upon which the names of the elected members, and the names or official designations of the appointed members of a Local Board, shall have been published in the *Calcutta Gazette*, the Magistrate shall give notice to the members of such Local Board, calling upon them to hold a meeting on a specified date to elect from among their own number a Vice-Chairman and a Chairman, unless they decide to request the Lieutenant-Governor to appoint a Chairman. If the members fail to elect the Chairman or the Vice-Chairman within the appointed time, the Lieutenant-Governor shall appoint the Chairman or the Vice-Chairman as the case may be.

Correspondence.

78. Correspondence between District Boards and the Lieutenant-Governor shall, when the District Magistrate is the Chairman of the Board, pass through the Commissioner. When the District Magistrate is not the Chairman of the Board, such correspondence shall pass through the District Magistrate, who will be guided by departmental rules in conducting it.

79. Correspondence between a District Board and separate departments under the Government, such as the Medical or the Education Department, shall, unless the Magistrate of the district is himself Chairman of the Board, pass through the Magistrate of the district. If one district only is concerned, the correspondence between the Magistrate of the district and the Department shall ordinarily be direct. But in regard to matters of unusual importance, or where more than one district is concerned, such correspondence shall pass through the Commissioner.

80. Correspondence between Local Boards and the Lieutenant-Governor or any Department under the Government shall, in every case, pass through the District Board, and shall be subject to the provisions of rules 78 and 79 respectively.

Statements and Reports.

81. The latest day for the submission of the statement of the requirements and probable expenditure of the District Board for the ensuing financial year shall be the 31st of December.

82. The District Magistrate, when he is not the Chairman of the Board, shall signify in writing to the Board his approval or disapproval of the statement of requirements and estimate within one month of the receipt of the same.

83. An account of the receipts and expenditure of the past financial year and a report of the proceedings of the District Board during that period shall be submitted not later than the 15th of May in each year.

84. The annual report of the District Board shall contain such particulars as the Commissioner may require.

85. The Commissioner of the Division will submit to the Local Government a general report on the working of all the District Boards in his division.

86. The annual report of the Local Board shall be submitted on such date, and in such form, as the District Board may prescribe.

Relations of Boards and Committees.

87. The District Board shall, subject to the provisions of the Act, exercise full authority over the Local Boards within its jurisdiction in regard to the following matters :—

- (1) Application and expenditure of funds.
- (2) Execution of works and repairs. •
- (3) Administration of all matters placed under its control.
- (4) Conduct of proceedings.

88. The Local Board shall, subject to the provisions of the Act, exercise similar authority over the Union Committees within its jurisdiction.

Litigation.

89. In all cases where a District Board desires to sue or is sued or threatened with a suit in the Civil Court, the Board shall communicate with the Superintendent and Remembrancer of Legal Affairs, and shall be guided by the existing rules for the conduct of civil suits of Government. When the District Magistrate is not the Chairman of the Board, all correspondence between the Board and the Superintendent and Remembrancer of Legal Affairs shall pass through the District Magistrate.

General.

90. When any suggestion in writing regarding any matter is received from the Commissioner or Magistrate of the district by the Secretary to any District or Local Board, it shall, if the Commissioner or Magistrate desire it, be laid before the next general meeting and fully considered, and a formal resolution shall be passed on the subject.

PART V.

TRANSFER OF PROPERTY AND CONTRACTS.

Powers to transfer property.

91. Property in the transfer of which a District Board is, for the purposes of these rules, to be held to be concerned, is either (a) moveable or immoveable property vested in the Board; or (b) immoveable property placed by the Local Government under the control and administration of the Board.

92. In respect of immoveable property placed by the Act, or by the Lieutenant-Governor in accordance with the provisions of the Act, under the control and administration of the District Board, the relation of the Board to the Local Government is that of agent to principal, whether or not the rents or profits accruing from that property are credited in whole or in part to the district fund.

Transfer of property vested in District Boards.

93. No immoveable property vested in a District Board shall, except with the previous approval of the Local Government, and in such manner and on such terms and conditions as that Government may approve, be transferred by the Board by way of sale, or by way of mortgage, charge or exchange, or otherwise than by way of lease without a premium.

94. A lease of immoveable property vested in a District Board may be made by the Board without a premium, on the conditions following :—

- (a) That a reasonable annual rent be reserved and made payable during the whole of the term of the lease; and
- (b) That the lease or agreement for the lease be not made for any term without the previous sanction of the Board at a meeting, or for any term exceeding five years and not exceeding thirty years, without the previous approval of the Commissioner of the Division, or for any term exceeding thirty years without the previous approval of the Local Government.

95. Any moveable property vested in a Board may be transferred by the Board in any way and on any terms which the Board may, by resolution at a meeting, determine to be expedient and reasonable.

Transfer of property managed by District Boards as Agents of the Local Government.

96. No immoveable property placed by the Local Government under the control and administration of a District Board shall, except with the previous sanction of the Local Government, and in such manner and on such terms and conditions as that Government may prescribe and impose, be transferred by the Board by way of sale, or by way of mortgage, charge or exchange, or otherwise than by way of lease, without a premium.

97. A lease of immoveable property placed by the Local Government under the control and administration of a District Board may be made by the Board, without a premium, on the conditions following:—

- (a) That a reasonable annual rent be reserved and made payable during the whole of the term of the lease; and
- (b) That the lease or agreement for the lease be not made for any term without the previous sanction of the Board at a meeting, or for any term exceeding one year and not exceeding ten years without the previous sanction of the Collector or Deputy Commissioner of the district, or for any term exceeding ten years and not exceeding thirty years without the previous sanction of the Commissioner of the division, or for any term exceeding thirty years without the previous sanction of the Local Government.

Mode of executing Transfers.

98. Every transfer of immoveable property vested in a Board shall be made by an instrument under the common seal, signed by the Chairman and by two of the members of the Board, and where these rules require the previous approval of the Commissioner of the division, the fact that the transfer is signed with such approval shall be distinctly expressed.

99. Every transfer of property placed by the Local Government under the control and administration of a District Board should, unless the Local Government in any case otherwise direct, be made by an instrument under the common seal of the Board, signed by the Chairman and two of the members of the Board, and expressed to be signed on behalf of Government, and, when these rules require such sanction, expressed to be so signed with the previous sanction, as the case may be, of the Collector or Deputy Commissioner of the district, or of the Commissioner of the division, or of the Local Government.

CONTRACTS.*Powers to contract.*

100. Subject to the limit imposed by the District Board, a Local Board, as the agent of the District Board, may, in regard to matters which may have been transferred to its control and administration, enter into any contract or agreement, in respect of a sum, or involving a value not exceeding Rs. 500.

101. Subject to the limit imposed by the Local Board, a Union Committee, as the agent of the Local Board, may, in regard to matters under its control and administration, enter into any contract or agreement, in respect of a sum, or involving a value not exceeding Rs. 200.

Execution.

102. Every contract made by, or on behalf of, any Board or Union Committee in respect of a sum, or involving a value exceeding Rs. 60, shall be in writing, and shall be signed by the Chairman or Vice-Chairman of the Board, or by the Secretary, and one of the members of the Union Committee.

103. Every contract or agreement entered into by any District Board in respect of a sum, or involving a value above Rs. 500, shall be sanctioned at a meeting, be in writing, be signed by the Chairman and two other members of the District Board, and shall be sealed with the common seal of such District Board. Unless so sanctioned and executed, such contract shall not be binding on the District Board.

PART VI.**EDUCATION.****GENERAL.**

104. Throughout the rules in this Part the term "Inspector" includes the Circle Inspector, and a Joint or Assistant Inspector authorized to act on his behalf, and the term "schools under public management" includes all schools in which the course of study conforms to the standards prescribed by the Department of Public Instruction or by the University, and which are aided or inspected by the Department or regularly present pupils at the public examinations held by the Department, or by the University.

105. The proceedings of all Magistrates and Educational Officers under these rules, in relation to Joint Committees, to District and Local Boards, and to Union Committees, shall

be subject to the general supervision of the Commissioner of the Division, and, except where otherwise provided for in these rules, the proceedings of each Magistrate and Educational Officer shall be subject to the supervision and control of the officer, to whom for general administrative purposes he is subordinate.

SECTION I.—BOARD SCHOOLS.

106. All schools under public management, with the maintenance and management of which a District Board shall be charged, shall be deemed Board schools. They are divided into three classes,—Middle and other schools managed and maintained directly by the Board; grant-in-aid schools; and primary schools not included under either of the above heads.

107. Subject to the control of the Educational Department, and also subject to the rules hereinafter to be prescribed in regard to grant-in-aid schools and schools maintained by Union Committees, the administration of Board schools as regards teaching and discipline, the appointment, punishment, and dismissal of masters, the fixing and payment of the masters' salaries, allowances, and pension contributions, and the grant of leave of absence to the masters, shall be conducted by the District or Local Board, or by the Committee of Management, under the general control of the District or Local Board.

108. District Boards shall be liable for the payment of the stipends of Board school teachers under training in institutions provided by Government for that purpose.

109. Board schools shall be liable to inspection and examination by officers of the Educational Department, by the Commissioner of the Division, and by the Magistrate of the district.

110. The bills of Board schools shall be passed by the District Board.

SECTION II.—HIGH ENGLISH SCHOOLS.

111. Whenever by order under section 64 of the Act the management and maintenance of a High English school shall have been entrusted to a Joint-Committee, the following rules shall be in force.

112. Subject to the control of the Educational Department, the administration of the school as regards teaching and discipline, the fixing of the monthly admission and re-admission fees to be paid by the pupils, the award of prizes to the pupils, the appointment, punishment, and dismissal of masters, the fixing and payment of the masters' salaries, allowances, and pension contributions, and the grant of leave of absence to the masters shall be conducted by the Joint-Committee.

113. No vacations or holidays shall be allowed to the masters and pupils of the school other than those sanctioned by Government.

114. The Joint-Committee shall be bound to furnish such reports and returns as shall be from time to time required by the Educational Department and by the authorities of the University of Calcutta.

115. The Joint-Committee shall conform to such regulations as the authorities of the University of Calcutta shall from time to time make with regard to the conduct of examinations.

116. The school shall be liable to inspection and examination by the Commissioner of the division, by the Magistrate of the district, by the Inspector, and, if ordered by the Inspector, by the Deputy Inspector, by the Principal of any Government College within the Municipality in which the school is situated, and by any Fellow of the University of Calcutta. Any observations or report in regard to the school, which the Commissioner, Magistrate, Inspector, Deputy Inspector, the Principal of any Government College within the Municipality, or any Fellow of the University of Calcutta shall think fit to make, shall be forwarded in writing to the Joint-Committee, and a copy shall at the same time be sent to the Director of Public Instruction.

117. The buildings of the school shall be liable to inspection by any officer of the Public Works Department whom the Government may entrust with this duty. He shall forward his remarks in writing to the Joint-Committee, and shall at the same time send a copy of them to the Director of Public Instruction.

SECTION III.—MIDDLE SCHOOLS.

118. With regard to Middle and other schools managed and maintained directly by a District Board, the District Board shall have, within the Board's jurisdiction, the following powers:—

- (1) Of deciding where new schools shall be opened and the manner in which accommodation therefore shall be provided.
- (2) Of deciding upon the transfer or abolition of existing schools.
- (3) Of fixing the class of every such school: the selection to be made from classes recognized by the Educational Department.
- (4) Of prescribing the standard of teaching in every such school: the selection to be made from standards recognized by the Educational Department.
- (5) Of fixing, subject to such limitations as may be from time to time prescribed by the Education Department, the rate of monthly, admission, and re-admission fees to be paid by pupils in every such school.

SECTION IV.—GRANT-IN-AID SCHOOLS.

119. Nothing contained in this section shall entitle a District Board to interfere in the management of a grant-in-aid school further than is necessary to ascertain whether the terms of the grant are being complied with.

120. The Lieutenant-Governor shall have power to exempt any school or class of schools from the operation of the rules contained in this section.

121. Whenever funds shall have been made over to a District Board for the benefit of grant-in-aid schools within the district, the District Board shall be charged with and responsible for the distribution of such funds in accordance with the following rules.

122. Before giving a grant-in-aid to any school, the District Board shall require the managers of the school to which aid is proposed to be given, to sign an agreement on stamped paper to the effect that they will conduct the school in accordance with the conditions of the grant.

123. The managers of any school on behalf of which application for a grant is made must appoint a Secretary to conduct their correspondence with the District Board and with the Educational Department.

124. In respect of any school, on behalf of which application for a grant is made, full information must be supplied on the following points in the form prescribed by Government :—

- (a) The pecuniary resources—permanent and temporary—on which the school will depend for support.
- (b) The proposed monthly expenditure in detail.
- (c) The average number of pupils to be instructed.
- (d) The persons who will form the Committee of Management.
- (e) The standard of instruction: the selection to be made from standards recognized by the Educational Department.
- (f) The number and salary of the teachers.
- (g) The amount of aid sought.
- (h) The existence of other schools within a distance of six miles.

125. An application for a grant shall be made directly to the District Board, which may, for reasonable cause to be duly recorded, either sanction or refuse the grant in whole or in part. The Board shall send a copy of its order to the Inspector. Should the applicant, to whom a copy of the Board's order shall also be forwarded, be dissatisfied with the order of the Board, he may appeal to the Magistrate; should the Inspector be dissatisfied, he may move the Magistrate or Commissioner to take action under section 124 or 125, and may, if the officer referred to declines to take action, refer the matter for the orders of Government through the Director of Public Instruction.

126. Grants may be of two kinds—annual and special.

127. No annual grant shall exceed one-half of the income guaranteed from private sources except under special orders of Government.

128. Annual grants shall be sanctioned ordinarily for a period of three years, but the Board may at any time, for reasons specified in writing, and which shall have reference to the Board's finances, or to the character of the teaching and discipline in the school, or to the general circumstances of education in the district, revise a grant. Against such an order of revision, an appeal and reference shall lie in the manner specified in Rule No. 125.

129. The sanction to a grant shall be given in a form to be prescribed from time to time by Government.

130. Special grants up to a maximum of half the total expenditure may be given by District Boards towards the cost of furnishing school-houses, and providing maps and other school apparatus in consideration of expenditure from private sources incurred in the establishment and equipment of schools, and on condition that the managers undertake to refund the amount of any such grant if the school obtaining it should be abolished within a period of three years.

131. Special grants may be given towards the cost of building school-houses, provided such school-houses are masonry structures.

132. Grants shall not be given to pay off debts for buildings, nor in consideration of former expenditure for building, nor for the maintenance of buildings.

133. Before a building grant is sanctioned by a District Board, the site, plans, estimates, specifications, title and trust deeds must be approved by the Inspector.

134. In the event of a difference of opinion between a District Board and Inspector with reference to a building grant, the matter shall be referred to the Commissioner through the Magistrate.

135. Any school to which aid is given by a District Board, together with all its accounts, books and other records, shall at all times be open to inspection and examination by the officers of the Board, by the Commissioner of the division, and Magistrate of the district, and by the Inspector or Deputy Inspector; and to this end the records and accounts shall be placed in such custody that they shall always be accessible on the visit of any such examining or inspecting officer. Such inspection shall have no reference to religious instruction, but only to secular education.

136. Should the inspecting or examining officer referred to in the last preceding rule discover that the instruction or discipline in any school aided by a District Board is not efficient, or that the accounts are not properly kept, or that any of the conditions on which grants are made are not observed, he shall report the matter to the District Board.

Should the Board on such reference omit to take the necessary action, a further reference may be made by the inspecting or examining officer to the Magistrate of the district, or to the Director in the way provided in Rule 128 above.

137. District Boards shall not, without the permission of the Director of Public Instruction, make a grant to any school, except a school for training teachers, that does not require a fee from all its pupils; provided that this rule shall not apply to scholarship-holders, who, in accordance with rules prescribed by Government, may be entitled to free tuition.

SECTION V.—PRIMARY SCHOOLS.

138. Subject to the powers entrusted to Union Committees by section 112 of the Act, District Boards shall be charged with the duty of maintaining and managing all primary schools under public management within the district, and of determining the rates of stipends or rewards payable to the gurus and pupils of such schools, in accordance with the rules from time to time prescribed by Government.

139. District Boards shall grant rewards to the gurus and pupils of all primary schools with in the district on the result of periodical examinations.

140. The arrangements for such examinations, including the appointment of examiners shall be made by the District Board in consultation with the Inspector.

141. All payments and rewards to gurus and pupils to be granted on the result of such examinations shall be sanctioned by the Board on the report of a Sub-Inspector, confirmed by the Deputy Inspector.

142. The District Board shall, in consultation with the Deputy Inspector, make payments to chief gurus and other agents (exclusive of Sub-Inspectors) employed to inspect primary schools within the district.

143. Every District Board may make grants and contributions to primary schools under private management within the district, provided such grants and contributions be in accordance with the rules from time to time prescribed by Government.

144. Should any difference of opinion arise between the District Board and the Inspector, the matter shall be referred either by the Inspector or by the Board through the Magistrate to the Commissioner. The Commissioner's orders on such reference shall be final as between the Inspector and the Board, unless a question of principle be involved. In matters involving questions of principle, if the Inspector be dissatisfied with the Commissioner's orders, he may refer the matter to Government through the Director of Public Instruction.

145. District Boards shall be responsible for the payment of the stipends of primary school teachers under training in institutions provided by Government for this purpose.

SECTION VI—LOCAL BOARDS.

146. In every case where a District Board shall, under section 101 of the Act, transfer the management and maintenance of any school or schools to a Local Board, the provisions contained in the preceding rules shall be generally applicable to such Local Board: provided that the District Board shall, in all cases, have a general power of control over such Local Board.

SECTION VII.—UNION COMMITTEES.

147. Every primary school under public management maintained by a Union Committee under section 112 of the Act shall be called a Union Committee school.

2. Every Union Committee shall have the power within the Union—

- (1) Of determining the places at which Union Committee schools shall be opened.
- (2) Of deciding upon the transfer or abolition of existing Union Committee schools.
- (3) Of fixing the class of every such school: the selection to be made from classes recognized by the Educational Department.
- (4) Of prescribing the standard of instruction in every such school: the selection to be made from standards recognized by the Educational Department.
- (5) Of fixing the salary of the guru of every such school, and of moving or transferring him within the Union.
- (6) Of fixing the rate of monthly, admission, or re-admission fees payable by the pupils of every such school.

148. With reference to section 112 of the Act, by which Union Committees are declared responsible for the transmission to gurus of Union Committee schools of the rewards granted by the District or Local Boards, it shall be the duty of each Union Committee to compel the guru of every such school to attend such examinations and gatherings, and to present his pupils at such examinations and gatherings as shall be from time to time ordered by the District or Local Board or the Deputy Inspector.

149. Every Union Committee school shall be liable to inspection and examination by officers of the Educational Department, by the Commissioner of the Division, and by the Magistrate of the district.

150. Nothing in these rules shall preclude the establishment and maintenance of primary schools within the Union by private individuals or self-constituted local associations, and the pupils of all such schools shall be entitled to present themselves at all examinations for rewards and grants payable by the District Board to the pupils and gurus of primary schools.

SECTION VIII.—SCHOLARSHIPS.

151. Lower primary scholarships shall be awarded by the District Board in consultation with the Deputy Inspector, and a list of the scholars elected shall be forwarded to the Inspector, who will pass the bills as at present.

152. The lower primary scholarship examinations shall be conducted in every district under the supervision of the Deputy Inspector by examiners appointed by the District Boards in consultation with the Inspector.

153. It shall be competent to the District Board, before the award of upper primary and middle scholarships, to make representations to the Inspector in favour of particular schools or tracts which it may deem deserving of special encouragement on account of their less advanced state, or for other reasons, and the Inspector shall be bound to take such representations into consideration.

154. The District Board shall be furnished every year with an abstract of the results of the upper primary and middle scholarship examinations.

SECTION IX.—FINANCE.

155. For the purpose of the maintenance and management of schools, the Lieutenant-Governor shall every year make over to the District Board the primary allotment of the district, the grant-in-aid allotment for Board schools falling under section IV of these rules, a contribution to the support of those schools to be managed directly by the Boards, and any additional sum that may be granted in support of education under the control of the District Board.

156. The Deputy Inspector under the Inspector's orders shall prepare educational budget estimates for the district, and shall submit them to the District Board on or before the 15th July in the year immediately preceding that for which they are framed. The budget estimates as approved by the Board shall be forwarded by the Board to the Magistrate on or before the 15th August, and the Magistrate shall forward them with his remarks through the Commissioner to the Director of Public Instruction, in whose office they shall be due on or before the 1st of September.

157. The Inspector shall prepare budget estimates for every High English school within his circle, the management and maintenance of which shall, under section 64 of the Act, be entrusted to a Joint-Committee, and shall submit them to the Joint-Committee before the 1st of August in the year immediately preceding that for which the estimates are framed. The approved estimates shall be forwarded to the Director of Public Instruction on or before the 1st of September.

SECTION X.—RELATION OF DISTRICT BOARDS TO EDUCATIONAL CONTROLLING AGENCIES.

158. All Sub-Inspectors within the district shall submit their diaries to the District Board through the Deputy Inspector, who will forward them with his remarks.

159. Sub-Inspectors, being the executive officers of the District Board, are subject in all respects to the orders of the Board; provided that no Sub-Inspector shall be dismissed without the consent of the Director of Public Instruction. Sub-Inspectors who have been degraded or suspended shall have an appeal to the Magistrate.

160. Subject to the veto of the Inspector, Sub-Inspectors shall be appointed by the District Board. Leave may be granted to Sub-Inspectors by the District Board, in accordance with the provisions of the Civil Leave Code, notice of the fact being at the same time communicated to the Inspector. Applications for leave from Deputy Inspectors shall be forwarded through the Inspector to the Director of Public Instruction.

161. The salary and travelling bills of Sub-Inspectors shall be submitted through the Deputy Inspector to the District Board, with whom shall rest the power of passing them.

162. The Deputy Inspector shall forward to the District Board a copy of so much of the quarterly return of his inspection of schools as has reference to Board schools.

163. The correspondence of District Boards with the Director of Public Instruction shall, in cases not otherwise provided for, and subject to the provisions of Rule 79, be carried on through the Inspector.

SECTION XI.—MISCELLANEOUS.

164. No school building or extension of a school building shall be constructed by a District Board unless the site, plans, and estimate for the same shall have been approved by the Inspector if the cost of the work is not to exceed Rs. 1,000, or by the Director of Public Instruction in any other case.

165. Inspectors may in their annual reports notice the building, library, furniture, and play-ground of middle and high schools under the management of District Boards and Joint-Committees within their circles. The annual report of the Inspector shall briefly discuss the points raised by District or Local Boards, or by Committees of Management, or by District Officers during the year.

166. A quarterly statement of all payments made for educational purposes within the district on the authority of the District Board shall be forwarded by the District Board to the Inspector.

167. At the close of every financial year the District Board shall submit to the District Magistrate a report of its operations. The Magistrate shall on or before the 1st May forward the same to the Inspector, and the latter shall submit it to the Director with his remarks.

168. All schools managed and maintained by District or Local Boards shall be bound to submit such annual and periodical returns as may be called for by the Educational Department, and periodical or other indents in regard to all such schools shall be submitted in forms approved by the Department.

169. All schools, not being grant-in-aid schools, managed and maintained by District Boards, shall be obliged to select their text-books from a list published by the Director of Public Instruction.

J. WARE EDGAR,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 31st August 1886.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules under clause (k), section 138 of the Bengal Local Self-Government Act III (B.C.) of 1885 :—

PART VII.

MEDICAL.

Preliminary.

170. In the following rules the term "District Board," unless there be something repugnant in the context, includes a duly empowered Joint-Committee constituted under section 30, and a Local Board duly empowered under section 101.

171. A District Board may appoint a Managing Committee in respect of any hospital or dispensary which is under its control and administration. Such Managing Committee may include persons who are not members of the District Board. The members shall be notified by the Commissioner in the *Calcutta Gazette*, and the Managing Committee shall exercise, in respect of the hospital or dispensary for which it is appointed, such powers as may be delegated to it by the District Board.

172. No hospital or dispensary shall be established or abolished by the District Board without the previous sanction of the Commissioner. Such sanction may be either general or special.

173. No grant may be made by the District Board in aid of any hospital or dispensary which has not received the recognition of Government and been classified under the rules of the Dispensary Manual. Grants-in-aid shall be made only in accordance with the rules in the Dispensary Manual.

Appointment, Pay, and Leave of Medical Officers.

174. The medical officers of hospitals and dispensaries placed under the control and administration of District Boards under section 66, or provided by District Boards under sections 67 and 68, shall be appointed by the District Board, subject to the following conditions, viz.—

- (a) That any medical officer so appointed must be a duly qualified medical man, licensed or certified by a recognised medical college or school, his license or diploma being subject to examination and approval by the Inspector-General of Civil Hospitals;
- (b) That he be not a dismissed servant of Government or disqualified for his duties by age, infirmity, or character; and
- (c) that in the event of misconduct, insolvency, or professional incompetence by reason of age or otherwise being proved against him to the satisfaction of the Medical Department, he be removed from his charge on the requisition of the Inspector-General of Civil Hospitals.

Provided that on the application of the District Board, the services of a Government medical officer may be lent to such institution subject to these rules.

Provided also that no officer of the Government establishment who on the date when these rules come into force in any district is holding medical charge of any hospital or dispensary, the control and administration of which is vested in the District Board of such district, shall be removed from his appointment except with the consent of the Inspector-General of Civil Hospitals.

175. In the case of a hospital or dispensary situated at the head-quarters of a sub-division, the services of the Government medical officer in charge of the sub-division will, if the District Board desires it, be made available for the charge of the dispensary in addition to his other duties, on condition that the District Board agrees to pay him an additional allowance of Rs. 10 per mensem if he be a Civil Hospital Assistant, and of Rs. 20

per mensem if he be an Assistant Surgeon. A Government medical subordinate of higher grade will be provided, if the District Board desires it, on payment by the District Board of the full amount by which the authorised pay and allowances of such officer may exceed the amount sanctioned by Government for the medical charge of the subdivision.

176. The Inspector-General of Civil Hospitals may at any time, for departmental or other reasons, remove any Government medical subordinate whose services have been lent to a District Board, and with the consent of the District Board may appoint another medical subordinate to succeed him. In every such case, except as hereinafter provided, the transit pay and travelling allowances both of the officer transferred and of his successor shall be entirely paid by Government.

Provided that if any such officer is transferred at the request of the District Board, the transit pay and travelling allowances both of the officer transferred and of his successor shall be entirely paid by the District Board.

177. The pay to which a Government medical subordinate in substantive charge of a hospital or dispensary under the management of a District Board is entitled is the pay of his grade in the public service. In the event of his becoming entitled, on promotion, to a higher salary than he has received, the District Board may at its option either (a) retain his services on payment of the higher salary; (b) apply for the services of another officer of the Government establishment as provided in Rule 174; or (c) appoint its own medical officer subject to the conditions prescribed in that rule. In no case can a Government medical subordinate in charge of a hospital or dispensary be permitted to draw a special consolidated salary or any increase to his emoluments which has not been earned by promotion.

178. Government medical subordinates in charge of hospitals and dispensaries under the management of District Boards shall be entitled to leave under the provisions of the Civil Leave Code. The leave shall be granted by the Inspector-General of Civil Hospitals after consultation with the District Board. The salary to which the officer may be entitled while on privilege leave shall be paid by the District Board; in all other cases it shall be paid by Government, and the travelling allowances and transit pay of a *locum tenens* under the rule shall be paid by Government.

179. Medical officers not in Government service shall be entitled to leave in accordance with the rules framed by the District Board under clause (g), section 32 of the Act. The leave shall be granted by the District Board, who shall also provide for such extra expenditure as may be incurred on account of the pay of the medical officer while on leave, and the pay and travelling allowance, if any, of his successor.

Medical Stores.

180. District Boards shall have the option of obtaining their medicines and instruments either from the Government stores or from private vendors approved by the Civil Surgeon; provided that a dispensary previously supplied by private vendors shall not indent on the Government stores without the sanction of the Inspector-General of Civil Hospitals. In either case the indents of the medical officer must be checked by the Civil Surgeon.

181. Medical stores will be supplied to District Boards from the Medical Store Department at cost price,* but the supply of medicines will ordinarily be confined to the articles specified in the list given in Appendix E of the Dispensary Manual, and it will be in the discretion of the Inspector-General of Civil Hospitals to sanction or disallow any demand.

182. Medical stores, if required from the Medical Store Department, must be indented for annually, and the annual indent must be submitted on the date fixed by the Civil Surgeon, to enable him to submit the combined indent for his district on the date appointed by Government. Indents delayed beyond the date fixed will not be passed for supply from the Government stores.

Payment for such stores must be made within a month of the receipt of the account by the District Board.

Funds.

183. All subscriptions, donations, and the interest on endowments shall be credited to the District Fund, but a separate account of hospital and dispensary receipts and expenditure shall be kept. The endowments and other invested funds of hospitals and dispensaries under the management of District Boards shall be held in the custody of the Comptroller-General apart from the District Fund. The securities shall not be sold, and these invested funds shall not be appropriated or used in any way without the sanction of Government.

Control.

184. The Civil Surgeon of the district shall be the visiting Superintendent of all hospitals and dispensaries under the management of District Boards.

185. The Civil Surgeon shall scrutinize the expenditure and accounts of every hospital and dispensary under the management of a District Board, and shall call the attention of the District Board to any irregularity or other circumstance which in his

opinion deserves notice. The District Board shall be bound to consider any communication from the Civil Surgeon, and to afford him full information as to the conduct of the medical officer in charge, and all other matters affecting the welfare of the sick and the management of the institution.

186. A copy of the proceedings of every meeting of a District Board, so far as they relate to hospitals and dispensaries, shall be forwarded to the Civil Surgeon.

187. No building for the location of a dispensary or hospital, and no extension to such building, shall be constructed by a District Board until the plan and estimate of such building or extension shall have been approved by the Civil Surgeon, or if the work is estimated to cost more than Rs. 1,000, by the Inspector-General of Civil Hospitals.

Miscellaneous.

188. In all matters not expressly provided for by the foregoing rules, the rules of the Government Dispensary Manual for the time being shall, in so far as they are consistent with these rules and with the Act, apply to all hospitals and dispensaries under the management of District Boards.

R. H. WILSON,
Offg. Secy. to the Govt. of Bengal.

NOTIFICATION.

The 16th September 1886.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules under clauses (i) and (r), section 138 of the Bengal Local Self-Government Act III (B.C.) of 1885:—

PART VIII.—ACCOUNT AND AUDIT.

Preliminary.

1. In the following rules, unless there be something repugnant in the context—

(a) The term “District Board” includes a duly empowered Joint-Committee constituted under section 30, and a Local Board duly empowered under section 101; and

(b) The term “Chairman” includes a Vice-Chairman in respect of the powers assigned to him by rules framed by the District Board under section 32, clause (c).

Provided that when a Secretary has been appointed by the District Board, the Chairman may delegate to the Secretary any of his duties and powers under these rules, subject to any general or special directions that may be laid down by the District Board in that behalf.

2. In all matters not expressly provided for by these rules, the rules, forms, registers, and returns, prescribed in the Civil Account Code, or in force for the time being, under the orders of Government or other competent authority shall, in so far as they are consistent with these rules and with the Act, apply to the accounts of the District Board, and shall be observed, used, kept, and submitted by the officer appointed under section 54 of the Act.

3. The rules, forms, registers, and returns prescribed by Government for regulating the accounts of District Road Committees under the Cess Act IX (B.C.) of 1880, shall, in so far as they are consistent with these rules and with the Act, apply to the accounts of the District Board in respect of the matters dealt with in Part III, Chapter I, D (Public Works) of the Act.

General.

4. All the accounts and registers of the District Board shall be kept in English. All books of accounts and registers shall be substantially bound and paged before being brought into use, and no accounts shall be prepared on loose sheets of paper or in loosely bound volumes.

5. All corrections and alterations in accounts shall be neatly made in red ink, and attested by the initials of the Chairman. All corrections and alterations in a voucher shall be attested by the payee. Erasures shall on no account be permitted in registers, statements, vouchers or accounts of any description.

6. No expenditure shall be incurred for which provision has not been made in the budget estimate for the year, or in a supplementary budget estimate; or which has not been duly sanctioned by the District Board, or by the Chairman or other executive officer of the Board acting in the exercise of the powers conferred on him by the Act or the rules made under the Act.

7. The Chairman shall cause to be kept a Register of establishment, in Form No. 1, showing in respect of all establishments whatsoever employed by the District Board the particulars specified in the form. A separate page or section shall be allotted to each class of establishment. All changes made by competent authority from time to time in the numbers, nomenclature, or salaries of the establishment shall be immediately entered in the Register, with the number and date of the orders authorising the change.

8. Every employe of the District Board shall be required to keep a service-book in the form prescribed for uncovenanted servants of Government; and all entries made therein shall be renewed or attested by the Chairman at least once every five years.

9. The Chairman shall promptly report to the Accountant-General, Bengal, and the Commissioner of the Division, the occurrence of any embezzlement or irregularity in the accounts of the District Board which may come to his notice, and shall observe the rules and procedure prescribed for reporting embezzlements, and irregularities occurring in Government offices.

Budget Estimates.

10. The Collector of the district shall, on or before the 1st October in each year, prepare and transmit to the District Board an estimate of the balance of the District Road Fund to be transferred to the credit of the District Fund during the financial year next ensuing under section 52, clause (1) of the Act.

11. A budget estimate in Form No. II, showing the probable receipts and expenditure of the District Fund under all heads during the ensuing financial year, shall be prepared by the Finance Committee constituted under section 55 of the Act, and shall be laid before the District Board at a meeting to be held not later than the 15th November in each year.

12. The budget estimate shall set forth estimated receipts and expenditure under major and minor heads of account only; and shall be accompanied by a schedule in Form No. III for each major head, in which shall be entered full details of the estimated receipts and expenditure under that head, working up to the totals shown under that head in the budget estimate.

13. The budget estimate and schedules shall show (1) the actual receipts and expenditure for the latest year for which the accounts have been closed; (2) the sanctioned estimate, the revised estimate, and six months' actuals for the year then current; and (3) the probable receipts and expenditure for the ensuing financial year.

14. In entering the details of receipts and expenditure in the schedule for each major head, the same forms and the same degree of particularity shall be observed as are prescribed for district budget estimate under the orders of Government, the Accountant-General, Bengal, or other competent authority. In preparing the schedule for Public Works under the control and administration of the District Board, the rules and forms prescribed for the budget estimates of District Road Committees under the Cess Act IX (B.C.) of 1880 shall be observed.

15. The budget estimate and schedules shall be accompanied by explanatory notes, explaining any new and important item of receipt or expenditure, and when any new charge requires the sanction of superior authority by a copy of the order of sanction.

16. The District Board shall never, except with the previous sanction of the Lieutenant-Governor, exhaust or exceed its balance in the treasury; and the budget estimates shall be framed so as to provide for an adequate working balance throughout the year, and for an adequate closing balance. The Commissioner shall decide what constitutes an adequate working and closing balance, and his decision shall be final.

17. No change shall be made in the major or minor account headings prescribed by Government, and the same account headings shall be used in all accounts and returns prepared or submitted by the District Board.

The minor heads of account may be subdivided in the Cash Abstract registers as may be found convenient, but all statements and returns shall be compiled by totals of minor heads.

18. In preparing the budget estimate, attention shall be given to the following points:—

- (a) What is expected to be paid (under proper sanction) during the year shall be provided for, not the liability falling due within the year.
- (b) For fixed charges the detailed estimate shall show the full amount of the sanctioned scale: when it is found by experience that a saving will arise from any cause, a lump deduction may be made.
- (c) The number of employes shall be carefully stated in the detailed estimates, and checked; the rate of pay shall be stated, wherever possible, in order to admit of verification of the column of charge.

19. The District Board may at any time, with the previous sanction of the Commissioner, transfer grants from one major head of account to another, and from one minor head to another minor head subordinate to the same major head; provided that the total budget grant is not thereby exceeded.

20. If at any time during the year the District Board has reason to believe that the budget under any head is likely to be exceeded, and that the excess cannot be met by a reduction under some other head, a supplementary budget estimate shall be prepared with the least possible delay, and submitted through the Magistrate for the orders of the Commissioner in the manner prescribed in sections 47 to 49 of the Act.

If the Board has reason to suppose the receipts under any head are likely to fall materially short of the budget estimate, a revised budget estimate shall be prepared with the least possible delay, and submitted as above for the orders of the Commissioner.

As amended by notification, dated 26th August 1887.

Transactions with the Treasury.

21. The District Fund shall be lodged with the Collector of the district, who shall keep a separate account thereof.

22. The District Board shall not appropriate towards expenditure any moneys received by its servants, but shall immediately send them intact to be credited in the treasury.

23. All money paid into the treasury to the credit of the District Fund, whether by servants of the District Board or others, shall be accompanied by a challan. This challan shall be in triplicate, having the words "Original," "Duplicate," and "Triplicate," printed or written in red on the first, second and third parts respectively. The first part shall be retained by the Treasury Office, the second part shall be sent to the office of the District Board whenever the pass-book is returned, and the third part shall be delivered to the person paying in the money.

As amended by notification dated 13th March 1888.

All moneys received by the servants of the District Board shall be remitted by them direct to the treasury at once, and shall not be paid in through the medium of the District Board's Office.

24. All moneys remitted to the treasury to credit of the District Board, and all payments made by the treasury on cheques or otherwise on account of the District Board, shall be entered in a pass-book; the pass-book shall remain in the custody of the Chairman, and it shall be sent to the treasury with every remittance, and also on the last working day of every month. On receipt of the pass-book by the treasury officials, the entry of the remittance made (if any) shall be initialled by the Treasury Officer, and then the charge side shall be written up to date, and the book returned at once to the office of the District Board.

The pass-book will be supplied by the treasury. It is not a District Fund account book, but is simply a copy of the account kept in the treasury of the money paid into the credit of, and disbursed on account of, the District Board, and must therefore always be written up only by the *Government Treasury Department*, by whom the original account is kept.

25. No entries or marks shall under any circumstances be made in the pass-book by any one connected with the District Board's office.

26. At the close of each month the balance in the pass-book shall be struck, the amount written in words, and signed by the Treasury Officer.

27. The Chairman shall examine the pass-book from time to time, and shall immediately call the attention of the Treasury Officer to any discrepancy that may appear between the credits and debits shown in the pass-book, and those shown in the accounts of the District Board's office.

28. When a grant is made to the District Fund from Provincial revenues, either as a general grant-in-aid, or for expenditure on any specific object, the Chairman shall apply to the Treasury Officer to credit the amount of the grant to the District Fund, forwarding a copy of the orders of Government sanctioning the same; and the Treasury Officer shall, on receipt of instructions from the Accountant-General, place the amount of the grant to credit of the District Fund. The credit shall be made by book transfer; no bill or cheque shall be drawn, and no money shall be paid out of the treasury.

29. The balance of the District Road Fund on the last day of each month shall be transferred to the credit of the District Fund on the first day of the following month, and duly entered in the pass-book. The Collector shall send to the Chairman a separate intimation of the amount so transferred.

30. The Treasury Officer shall supply the Chairman, immediately after the close of each month, with a balance certificate in the following form:—

Abstract of District Fund Account for the month of

in the Treasury of

	Rs.	A.	P.		Rs.	A.	P.
1. Balance brought forward from last month				4. Debited in cash account of this month			
2. Credited in cash account of this month				5. Other debits, as per Accountant-General's No. , dated			
3. Other credits as per Accountant-General's No. , dated				6. Balance at end of month			
GRAND TOTAL				GRAND TOTAL			

Payment of claims.

31. For the payment of petty charges, the Chairman shall hold a permanent advance of such amount as the District Board may fix from time to time. Provided that without the sanction of the Commissioner the District Board shall not fix the amount of the permanent advance at more than Rs. 100.

32. The permanent advance shall be recouped as often as may be necessary, and in the manner prescribed for the recoupment of the permanent advance of the District Magistrate

and Collector. Provided that the cash for the recoupment of the permanent advance shall be drawn from the treasury by cheque.

33. Payments of not more than Rs. 20 shall be made from the permanent advance. Provided that no charge on account of the salary of any employé of the District Board shall be made otherwise than as prescribed in Rules 34 and 38.

34. All payments exceeding Rs. 20 shall be made by cheque, unless there are special circumstances rendering payments in cash desirable; provided that all payments of sums above Rs. 10 on account of salaries of employés of the District Board shall be made by cheque.

As amended by notification dated 7th February 1888.

35. Cheque-books will be supplied by the Treasury Officer only, and no other form shall be used. Cheque-books and the counterfoils of used cheques shall be kept in the custody of the Chairman.

36. Cheques for sums not exceeding Rs. 100 shall be signed by the Vice-Chairman. Cheques for sums exceeding Rs. 100 shall be signed both by the Chairman and Vice-Chairman. If the Vice-Chairman is absent, or is from any cause incapacitated from signing, the cheque shall be signed by some member of the Finance Committee on behalf of the Vice-Chairman.

37. No cheque shall be signed unless required for immediate delivery to the person to whom the money is to be paid.

38. Every cheque shall be drawn in English in favour of the person to whom the money is actually due. Payment shall not be made to any other person except on production of a written authority from the creditor to receive it on his behalf. This rule does not apply to cheques issued for a sum of money distributable as pay or wages among a number of District Fund employés, or for recouping the permanent advance, or for payment to a postmaster for a money-order or money-orders issued for payment of stipends or rewards to gurus.

As amended by notification dated 7th February 1888.

39. The amount of every cheque shall be written in words as well as in figures, both on the cheque itself and on the counterfoil, and the counterfoil shall be initialled by the person or persons who sign the cheque. The word "only" shall always be inserted after the amount written in words in the body of the cheque.

40. Every cheque drawn for a sum in excess of Rs. 20 shall bear a receipt stamp of the value of one-anna, and such receipt stamp shall be affixed before the cheque is signed.

41. When a signed cheque is cancelled, it shall be stamped "cancelled" by the Chairman. The cancelled cheque shall be destroyed as soon as the accounts for the month in which the cheque was drawn have been audited. The amount of the cancelled cheque shall be entered as a receipt on the debtor side of the cash-book (Form No. V), and shall be treated as a refund. (See Rules 57 and 58.)

42. Every bill or other claim for payment from the District Fund shall be presented in the first instance to the Accountant, who shall check and examine it, and if it be found correct and in order, shall submit it for orders to the Chairman. If payment of the bill so presented is to be made, an order for the payment shall be endorsed upon it. The order for payment shall run as follows:—"Pay Rs. only (Rs.)," the amount being written in words as well as in figures, and shall be signed by the Chairman.

43. If payment is to be made from the permanent advance, the Chairman shall first cause the bill to be stamped with the words "Paid in cash," and shall then sign an order for payment across the bill, and pay the money from the permanent advance.

44. If payment is to be made by cheque, the Chairman shall cause the bill to be endorsed with the words "Paid by cheque No. ;" and shall then sign the endorsement, and cause the cheque to be drawn out, signed and issued.

45. When any payment is made either by cheque, or in cash from the permanent advance, it shall be immediately entered in the accounts of the District Board. In the former case it shall be entered in the cash-book (Form No. V). In the latter case it shall be entered in the permanent advance account (Form No. VI).

46. Every payment made, either in cash or by cheque, shall be covered by a receipt, stamped if necessary, signed by the person to whom the money is due, and to whom it has actually been paid. A receipt signed by another person for the creditor, or with a stamp, is invalid.

47. All bills and vouchers that have been paid by cheque shall be numbered consecutively for the year in order of payment, and shall be pasted in a guard-book.

Bills and vouchers that have been paid in cash out of the permanent advance shall be numbered consecutively, and abstracted in a register (Form No. VII) as they are paid. The originals shall be submitted to the Chairman when the permanent advance is being recouped, and the Chairman shall cause them to be destroyed in his presence before issuing the cheque for recoupment of the permanent advance.

Cash-book.

48. The District Fund cash-book shall be kept in Form No. V. The receipt entries in this book shall be made direct from the pass-book in the case of amounts credited direct to the Fund by the Collector of the district. In the case of other receipts the cash-book shall be posted as soon as any money is received in the District Board's office by means of

As amended by notification dated 15th March 1888.

money-order irrespective of whether the money is immediately remitted to the treasury or not.

Expenditure shall be entered day by day as cheques are issued (See also Rule 48).

49. The cash-book shall be closed and balanced once a month, and shall be signed by the Chairman. In the event of any cheques issued during a month remaining uncashed by the treasury at the close of the month, there will necessarily be a difference between the balance brought out in the cash-book and that of the treasury pass-book and of the certificate issued by the Treasury Officer under Rule 50. This difference shall be explained by a note in the last page of the cash-book for the month in the following manner:—

	Rs.	A.	P.	Rs.	A.	P.
Balance as per cash-book	5,047	15	6
Add cheques uncashed—	*					
No. 4, dated 10th April 1886	...	50	0	0		
" 23 " 21st " "	...	40	0	0		
				90	0	0
Balance as per pass-book	5,137	15	6

Permanent Advance.

50. When the permanent advance is drawn for the first time, or is subsequently recouped, the amount so drawn or recouped shall be charged off at once in the cash-book as soon as the cheque is issued. The amounts so drawn shall be debited to the head "Advances," and posted in the advance ledger (Form No. VIII), and shall remain at the personal debit of the Chairman till they are repaid or accounted for.

51. When it becomes necessary to recoup the permanent advance, the Chairman shall compare the bills and vouchers paid since the last recoupment with the entries in the Abstract Register (Form No. VII), and shall initial the latter. He shall add the total of the latter to the cash in hand, and shall compare the aggregate with the sanctioned amount of the permanent advance (and shall cause the original bills and vouchers to be so defaced in his presence that they cannot be used again), and shall then issue a cheque for the amount to be recouped. The original bills and vouchers will be kept until the accounts have been audited by the Examiner of Local Accounts.

As amended by notification dated 7th February 1888.

Cash Abstract Register of Receipts and Expenditure.

52. All the entries on the receipt side of the cash-book (Form No. V) shall be posted direct from the cash-book into the cash abstract register of receipts (Form No. IX), and all the entries on the payment side of the cash-book shall be posted into the cash abstract register of expenditure (Form No. X).

The cash abstract registers shall be posted as frequently as may be convenient, but in no case later than ten days after the close of the month to which the accounts relate.

53. Each item of receipt of payment appearing in the cash-book shall be posted separately into the cash abstract registers. Thus, if there be two or three payments on the same day on account of the same head of expenditure, there will similarly be two or three entries under the same head in the cash abstract register, i.e., the separate items appearing in the cash-book, and not the totals of the daily receipts or expenditure for each head, shall be posted into the cash abstract registers.

54. The columns of the cash abstract registers shall be totalled every month, and the totals of the different heads of receipt and expenditure must necessarily be equal to the totals of receipts and payments in the cash-book.

Adjustments.

55. At the foot of each month's account in the cash abstract registers of receipts and expenditure (Form Nos. IX and X) two lines are left blank for the purpose of entering therein, and bringing upon the books of the District Fund, the adjustments made during the month.

56. Adjustments are transactions which have to be recorded in the monthly and annual account of the District Fund, but which are not actual cash transactions, and which therefore do not in all cases appear in the District Fund cash-book.

57. Adjustments are of four kinds—

- (1) The transfer from one head to another of items of receipt or expenditure wrongly classified in the first instance in the cash abstract registers.
- (2) The transfer of a sum of money from the head "Advances" to a head of expenditure.
- (3) Refunds of revenue received or of expenditure incurred during the current year of account.
- (4) The debit to a head of expenditure by credit to "Deposits received" of a sum of money due on a contractor's bill, but not paid, being retained as a security deposit for the due execution of future works.

58. In case (1) the adjustment shall be made by entering the amount in the line for "Adjustments by addition" in the column for the head to which the amount is to be added, and again in red ink in the line for "Adjustments by deduction" in the column for the head from which the amount is to be deducted. Both entries will be made in the cash abstract register of receipts, if the amount is to be transferred from one head of revenue to another, and both will be made in the cash abstract register of expenditure if the amount is to be transferred from one head of expenditure to another.

In case (2) the adjustment shall be made by entering the amount in the line for "Adjustments by addition" in the column of the cash abstract register of expenditure for the head to which charges on account of the particular expenditure incurred are to be taken, and in the cash abstract register of receipts in the line for "Adjustments by addition" under the head "Advances recovered." A corresponding entry must of course be made on the receipt or credit side of the advance ledger (Form No. VIII) of the person by whom the expenditure was incurred, and to whom the amount adjusted was originally advanced.

In case (3) the adjustment shall be made by entering the amount in the line "Adjustments by deduction" in the column of the cash abstract register of receipts or expenditure for the head to which the amount refunded was originally credited or debited, and in the cash abstract register of expenditure or receipts in the line for "Adjustments by deduction" in the column for "Refunds."

This procedure, however, shall not be followed when the refund made during the month is on account of revenue received during a previous year of account. In this case the amount refunded will remain at the debit of the head "Refunds," and no adjustment shall be made.

In every case of refund of revenue a note of the refund shall be made against the original entry of receipt in the cash-book or other register, so as to guard against a second refund of the same amount being accidentally made.

In case (4) the adjustment shall be made by entering the amount in the cash abstract register of expenditure in the line for "Adjustments by addition" in the column for the head to which the balance of the charges of the bill from which the deduction has been made has been taken, and in the cash abstract register of receipts in the line for "Adjustments by addition" under "Deposits received."

59. Adjustments made by deduction in the cash abstract registers shall always be exhibited in red ink.

Monthly, Quarterly, and Annual Accounts.

60. Registers of monthly receipts and expenditure shall be kept in Forms Nos. XI and XII.

These registers shall be posted month by month from the cash abstract registers of receipts and expenditure respectively.

61. At the close of every month a monthly abstract of receipts and charges extracted by totals of minor heads from the registers of monthly receipts and expenditure (Forms Nos. XI and XII) shall be prepared by the District Board in Form No. XVIII. The memorandum on the first page (a) of the Form, showing the balance of the Fund, will simply be a repetition of the memorandum as explained in Rule 49 in connection with the cash-book, reconciling the balance of the cash-book with the balance of the pass-book.

The account shall be despatched to the Accountant-General, Bengal, not later than the 25th day of the month following that for which the accounts are due.

62. The quarterly and annual accounts prescribed by section 54 of the Act shall be compiled from the registers of monthly receipts and expenditure, and shall be in forms Nos. XIII and XIV.

63. The quarterly account shall be published by lodging a copy, signed by the members of the Finance Committee and countersigned by both Chairman and Vice-Chairman, in the office of the Magistrate and Collector of the district. The annual account shall be published by lodging a copy, signed and countersigned as above, in the office of the Magistrate and Collector of the district, and by publishing it in the *Calcutta Gazette*.

64. The quarterly and annual accounts shall be published as provided in the last preceding rule not more than one month after the close of the period to which they respectively relate.

Advances and Deposits.

65. All moneys advanced to officers or employes of the District Board, or to contractors or other persons (whether on account of the permanent advance or otherwise), shall in the first instance be charged to the head "Advances" in the cash abstract register of expenditure, and entered in the advance ledger (Form No. VII). A separate account shall be opened in this ledger for each person to whom an advance has been given, and this account shall be credited with the amount of payments made, and of adjustments made in the manner prescribed in the second clause of Rule 58.

66. All sums of money received by way of security deposit from contractors or others, and all sums received which are not the property of the District Fund, and have been placed with the District Board for a temporary purpose only, shall be credited to the head "Deposits received" in the cash abstract register of receipts (Form No. IX), and shall be entered on the credit or receipt side of the deposit ledger (Form No. XV). A separate

account shall be opened in this ledger for each person by whom a deposit is made; and this account shall be debited with amount of repayments made, and of adjustments made in the manner prescribed in the last clause of Rule 57.

67. Each separate account in the ledgers of advances and deposits shall be balanced by the Chairman not less often than once a quarter.

68. At the close of every month abstract accounts shall be prepared of all advances and deposits given or received, and adjusted during the month, and the balances remaining unadjusted.

The abstract of advances shall be prepared in Form No. XVI, and the abstract of deposits in Form No. XVII.

Audit.

69. The Finance Committee appointed under section 55 of the Act shall audit the accounts of the District Fund before they are submitted to the Accountant-General, and shall certify the result and the correctness of the account as audited by them. The certificate shall be given in Form No. XIX.

70. The accounts of the District Fund shall be examined and audited by the Examiner of Local Accounts in Bengal not less often than once in 12 months.

In auditing the accounts, the Examiner shall see that they have been kept and are presented in proper form, that the particular items of receipt and expenditure are stated in sufficient detail, and that the payments are supported by adequate vouchers and authority. He shall ascertain whether all sums received, or which ought to have been received, are brought into account, and shall examine whether the expenditure is in all cases such as might lawfully be made. He shall also reduce such payments and charges as are exorbitant; and shall surcharge moneys not duly accounted for, or lost by negligence, upon the person who ought to account for the same, or whose negligence or improper conduct has caused the loss; and shall disallow and strike out such payments as are not authorised by law or competent authority.

The reports of such examinations shall be forwarded by the Accountant-General, Bengal, through the Commissioner of the Division to the Chairman of the District Board, and the Chairman shall be bound to remedy any defects or irregularities that may be pointed out by the Accountant-General or the Examiner.

Local Boards.

71. The statement of requirements and estimate of probable expenditure to be submitted by the Local Board to the District Board under section 51 of the Act shall be in Form No. II, and shall be accompanied by detailed schedules in Form No. III for each major head of account in respect of which the Local Board has been empowered under section 101 of the Act.

72. The District Board shall forward to each Local Board subordinate to it an extract of so much of the budget estimate of the District Fund, as sanctioned, as relates to the matters under the control and administration of the said Local Board.

73. The District Board shall from time to time make allotments of funds to each Local Board subordinate to it for expenditure on the matters under their control and administration.

74. In making any such allotment, the District Board shall simultaneously send an intimation to the Sudder Treasury Officer, and to the officer in charge of the treasury or sub-treasury at or near the head-quarters of the Local Board concerned.

75. On receipt of such intimation, the officer in charge of the treasury or sub-treasury shall place the amount of the allotment to the credit of the Local Board, and shall enter it on the receipt side of the pass-book of the Local Board. The Local Board shall obtain funds by drawing cheques against the amount of the allotments thus placed at its credit from time to time.

76. Moneys paid into a sub-treasury on account of the District Fund shall not be credited in the pass-book of the Local Board; but shall, when incorporated in the Sudder Treasury account, be credited in the pass-book of the District Board. The Local Board shall send an account of such payments to the District Board not less often than once a month.

77. The Local Board shall keep a cash-book in Form No. V. On the receipt side shall be posted the allotments made by the District Board from time to time; and on the expenditure side shall be posted details of the cheques drawn by the Local Board against the amount of those allotments.

The cash-book shall be closed and balanced on the last day of each month, and signed by the Chairman of the Local Board; and an authenticated copy thereof, supported by vouchers in original, shall be sent within seven days to the Chairman of the District Board.

78. The transactions of the Local Board, as exhibited in the authenticated copy of their cash-book, shall be scrutinized and passed by the Chairman of the District Board, and if found correct shall be at once incorporated in the cash-book and other accounts of the District Board.

B. H. WILSON,
Offg. Secretary to the Government of Bengal.

NOTIFICATION.

The 14th March 1887.—It is hereby notified for general information that the Lieutenant-Governor has been pleased to make the following rules, under clauses (g), (i) and (m), section 138 of the Bengal Local Self-Government Act III (B.O.) of 1885:—

PART IX.

Qualifications of Candidates for employment as District Engineers, Overseers and Accountants.

1. Any person serving as a District Engineer under the Cess Act of 1880, at the time of the Local Self-Government Act coming into force, shall be deemed to be qualified for appointment as District Engineer of the same district.

2. A candidate for employment as District Engineer must be qualified in one of the manners following, that is to say, he must—

(a) be at the time of seeking the employment, or have previously been, a member of the Public Works Department of the Government of Bengal, and hold a certificate from the Chief Engineer that his services have been such as to qualify him for employment as District Engineer; or

(b) hold the degree of Bachelor of Engineering, or be a Licentiate of Engineering of the Calcutta University, and have been employed on engineering works for not less than five years, exclusive of any time spent on apprenticeship, and hold satisfactory certificates of good conduct and efficiency during such employment; or

(c) have practised the profession of a Civil Engineer in India for not less than five years, and hold a certificate from the Chief Engineer of the Public Works Department of the Government of Bengal, that his experience, professional attainments, and knowledge of the native language are such as to qualify him for employment as a District Engineer.

3. A District Engineer of one district shall be deemed to be qualified for appointment to another district if certified to be so by the Chairman of the District Board and the Commissioner of the Division under whom he is employed.

4. Any person serving as an Overseer, Accountant, or otherwise on the Subordinate Engineering Staff of a District Engineer under the Cess Act of 1880, at the time of the Local Self-Government Act coming into force, shall be deemed to be qualified for appointment in the same capacity under the Local Self-Government Act if he is certified to be so by the District Engineer.

5. A candidate for employment on the Subordinate Engineering Staff of the District Engineer must be qualified in one of the manners following, that is to say—

(1) if the pay of the appointment is Rs. 60 per mensem, or more, he must hold—

(a) a certificate from the Principal of the Government Engineering College at Seebore that he has served his apprenticeship there, and passed the final Examination qualifying him for employment in the Public Works Department as a foreman mechanic or an upper subordinate; or

(b) a certificate from the Inspector of Local Works that he has been examined and found to possess the knowledge prescribed in the Public Works Department Code, Volume I, Chapter II, Section 27 (*fifth edition*), and is qualified to be an upper subordinate of the Public Works Department;

(2) if the pay of the appointment is less than Rs. 60 per mensem, he must hold a certificate of fitness from the District Engineer.

6. Candidates for employment as Accountants in the office of the District Board or of the District Engineer must hold a certificate that they have passed the examination prescribed in the Public Works Department Code, Volume I, Appendix C, paragraph 18 (*fifth edition*).

7. All candidates for employment as District Engineer, or as subordinates on the staff of a District Engineer, must be certified by a Civil Surgeon or Assistant Surgeon of the Government establishment to be physically fit for their outdoor duties.

Procedure to be adopted in the appointment of District Engineers.

8. When a District Engineer intends to resign his appointment, he shall give the District Board three months' notice of his intention, and similarly, when it is intended in accordance with the provisions of section 33(*v*) of the Act to discharge a District Engineer, the District Board shall give him three months' notice of such intention.

9. When notice is thus given or received that the appointment of District Engineer is about to become vacant, a meeting of the District Board shall be held for the purpose of fixing the salary of the new incumbent of the office, and a copy of the Resolution of the Board shall be submitted to the Commissioner for confirmation.

10. On receipt of the confirmation of the Commissioner, the Chairman of the District Board shall forthwith publish an advertisement in the *Calcutta Gazette*, and in such other newspapers as the District Board shall decide, inviting candidates to submit applications for

the vacant appointment. This advertisement should be published for at least six weeks, and should notify the salary attached to the appointment, the rules prescribing the qualifications required of candidates, and the date on which the applications are to be submitted.

11. All applications from intending candidates shall be submitted in sealed and registered covers addressed to the Chairman of the District Board, and superscribed "Application for appointment of District Engineer." Each application must be accompanied by all the necessary certificates and testimonials required by the preceding rules, together with a suitable envelope addressed and sufficiently stamped for registration, in which they can be returned in the event of the application being unsuccessful.

12. As soon as possible after the date fixed for the submission of the applications, a meeting of the District Board shall be held for their consideration. The Chairman shall open the applications in the presence of the District Board, who shall thereupon proceed to make their selection.

13. On the selection being made, a resolution to that effect shall be recorded, and a copy thereof forwarded, together with the original application, certificates and testimonials of the selected candidate, to the Commissioner for confirmation.

14. If the nomination be confirmed by the Commissioner, the Chairman of the District Board shall notify to the successful candidate that he is appointed District Engineer, and instruct him as to the date on which he is to take up his appointment and begin his duties.

15. If the nomination be not confirmed by the Commissioner, the Chairman shall call a meeting of the District Board to reconsider it, and make another selection from among the remaining candidates. The procedure laid down in Rule 13 shall then be repeated.

16. When the appointment has been finally settled, and the successful candidate has joined and entered upon his duties, the Chairman shall return the certificates and testimonials of the several candidates.

17. In the event of the appointment of District Engineer becoming vacant suddenly, by death or otherwise, without the notice prescribed in Rule 8, the Chairman of the District Board may make arrangements for the temporary performance of the duties of the office till the new District Engineer shall be appointed in accordance with the preceding rules.

Duties and Powers of District Engineers.

18. The District Engineer will be the officer in immediate charge of all the roads and buildings and other public works, the control of which is vested in a District or Local Board. He will arrange the details of their construction and be responsible for their custody and maintenance in efficient repair so far as the funds placed at his disposal permit. He will keep accurate plans of the land appertaining to all roads and buildings in his charge, and take prompt steps to prevent encroachments.

19. The District Engineer will receive positive orders only from the Chairman of the District Board. The duty of yielding implicit obedience to any orders so received must be clearly understood; but in the interpretation of general instructions he will act upon his own judgment.

20. The Subordinate Engineering staff of a District or Local Board will be under the immediate orders and control of the District Engineer, and all orders to them with reference to work should emanate from, or be issued through, the District Engineer.

21. The District Engineer will be responsible for the accuracy of all reports, plans, designs, specifications and estimates prepared by him, and must attest them by his signature.

22. The District Engineer will pay strict attention to the economical application of all labour and materials used on works in his charge, and will be responsible for preventing the expenditure on any work exceeding the amount of the sanctioned estimate. He should also strive to bring economically into use, on all occasions, the articles procurable in the local markets and the natural products of the district.

23. The District Engineer must exact from his subordinates a correct performance of their duties and give them all proper instructions. He will furnish them with proper working drawings and written instructions as to the execution of any works they may be entrusted with, using additional precautions to prevent errors or accidents at a distance from the head-quarters of the district.

24. The District Engineer will frequently inspect outlying roads and works in progress, and see that the work carried on by his subordinates or contractors is sound and economical. When on tour he will keep a journal in which the distances travelled will be noted. He will also keep note-books in which will be entered daily any particulars with reference to works in progress which may call for remark, the dates of all inspections, the orders issued to subordinates, the check measurements taken, the accounts inspected, and generally any details concerning his duties which may be worthy of remark. These note-books will be considered official records.

25. The District Engineer will be responsible that his accounts are regularly posted from day to day, and are kept in strict accordance with the rules made from time to time under section 138 (i) of the Act.

26. On the completion of any work, a completion report shall be submitted by the District Engineer to the Chairman; and any deviation from the design and estimate that may have been made during the construction of the work must be fully explained in it.

Duties and Powers of Inspector of Local Works.

27. The Inspector of Local Works will make frequent tours of inspection in the districts of the Commissioner's division to which he is appointed. He will not only minutely survey and report upon the state of the various works, whether completed or in progress in each district, but will carefully enquire into the system of management prevailing in respect to the preparation and cost of materials, the style of execution, the price of labour, and the rates of work. He will satisfy himself that building or road materials and other resources available in each district are brought into use in the most efficient and economical manner, and that the means of communication, projected or completed, are adapted to the requirements of the traffic.

28. The Inspector of Local Works will also, during his inspections, enquire into and report on the efficiency of the Engineering establishments employed under District or Local Boards.

29. The Inspector of Local Works will also carefully inspect the books of District Engineers and their subordinates and the arrangements and procedure for the primary accounts, and see that they are kept in the manner prescribed.

30. Besides his regular tours of inspection, the Inspector of Local Works will proceed to any place in his division whenever it may be necessary for him to report on any important design or work, or on any serious accident or threatened danger to any works, or on any calamity, actual or anticipated, the remedy for which may appear to be within the range of engineering skill.

31. Detailed reports of all his inspections shall be drawn up by the Inspector of Local Works for the information of the Commissioner, and a copy thereof, so far as may relate to a particular district, shall be forwarded by him to the District or Local Board concerned through the Magistrate of the District.

32. Although the detailed designs and estimates for works will commonly be prepared by District Engineers, the arrangement and general plan of all important works should be concerted with the Inspector of Local Works, who will be responsible for the engineering character of every project that he passes on with his approval. The Inspector of Local Works may, if he see fit, himself prepare the designs for any work in his division. He will communicate freely and personally on all professional matters with District Engineers, and afford them the benefit of his advice in the performance of their duties.

33. The Inspector of Local Works will, in submitting to the Commissioner any reports, plans, estimates or other documents relating to the works of District Boards, invariably state his own opinion as to the suitability of the designs and reasonableness of the rates. He must also check the calculations in detail of all estimates and compare the quantities in the estimates with those shown on the drawings. If projects are sent up by District Boards without proper information, he will return them for such further information as the case may need.

34. The Office of the Inspector of Local Works will be located in the same place as that of the Commissioner of the Division, and he will correspond direct with District Boards regarding all matters in which he exercises powers assigned to him by these rules.

Mode of preparation and submission of plans, designs, specifications, and estimates for works for approval and sanction.

35. All estimates and projects for the construction or repair of buildings, roads, bridges, and other public works undertaken by District and Local Boards shall be classed under one or other of the two heads *Repairs* or *Original Works*, and shall be prepared in the forms prescribed in the Public Works Department Code, Volume I, Chapter VII (*fifth edition*), and submitted for the sanction of the District or Local Board in meeting. Estimates for *Repairs* shall include all operations required to maintain works in proper condition, and estimates for *Original Works* all those which do not come under the classification of repairs.

36. The cost of every survey or preliminary operation other than those which can be carried out by the paid district establishment shall be considered to be an "original work," and shall be covered by a sanctioned estimate and a specific assignment of funds.

37. A revised estimate shall be prepared immediately there is reason to anticipate that an estimate will be exceeded by more than 10 per cent. of its total amount, or where considerable alterations of the original estimate are desired, and it shall be submitted for the approval of the authorities whose sanction would be necessary if it were an original estimate.

38. In the case of all works of importance, the District Engineer shall submit a rough design for the approval of the Inspector of Local Works before preparing the detailed drawings and estimates.

39. All sanctions given by the District or Local Boards shall be formally recorded in their proceedings.

40. Except in case of emergency, or to prevent damage or loss, no work shall be put in hand until an estimate for carrying it out has been sanctioned, and no proposal for the execution of any work shall be sanctioned by a District or Local Board, unless it be accompanied by a properly detailed estimate, and, when necessary, by properly prepared drawings showing fully the work proposed.

41. In the case of the following classes of estimates or projects, the sanction of the District or Local Board shall be provisional only, and subject to the confirmation and approval of the authority indicated :—

- | | |
|---|---|
| (a). All projects for new works, the estimated cost of which amounts to Rs. 25,000, or more | } Sanction of the Local Government in the Public Works Department to be obtained through the Inspector of Local Works and Commissioner of the Division. |
| (b). All projects for works which may affect or alter the course of any river which is navigable at any time of the year, or on either bank of which there is any public embankment ... | |
| (c). All projects for embanked roads passing through country subject to floods or irrigated from canals ... | |
| (d). All estimates for new works or repairs, the amount of which is Rs. 5,000, or more | } Sanction of the Commissioner of the Division to be obtained through the Inspector of Local Works. |
| (e). All estimates for expenditure under the provisions of section 79 of the Act, except the planting of trees on the sides of roads | |

The sanction of the District or Local Board to an estimate for an original work which forms part of a contemplated scheme, although such estimate may in itself be within the limit up to which the Board can sanction, shall be subject to the confirmation and approval of the same authority as the estimate for the whole scheme would be, and no such estimate for a part of a scheme shall be sanctioned unless the nature and approximate cost of the entire scheme is fully set forth in the report of the estimate.

When the sanction of the authority indicated is received, the provisional sanction of the District or Local Board shall be confirmed by a resolution to be formally recorded in their proceedings, and the execution of the work may thereafter be proceeded with in accordance with any provision that may be made for it in the budget of the year.

COLMAN MACAULAY,
Secretary to the Govt. of Bengal.

No. 1769-72½T—M, dated Darjeeling, the 13th September 1886.

From—E. N. BAKER, Esq., Under-Secy. to the Govt. of Bengal, Municipal Dept.,
To—The Commissioners of the (1) Presidency, (2) Burdwan, (3) Rajshahye, (4) Dacca, and (5) Patna Divisions.

In paragraph 7 of Government order No. 1325-29T—M, dated the 1st July last, it was stated that the Lieutenant-Governor proposed to circulate to the District Boards, when constituted under the Local Self-Government Act, a specimen set of rules which should serve as a convenient model in respect of form, wording, and subject-matter for the rules for the conduct of business to be made by the Boards under section 32 of the Act. The model rules have now been framed, and I am directed to forward* copies of them for circulation to the District Boards in your division, and for record in your office. It should be clearly explained to the Boards that these rules are intended to serve only as a model for their guidance, and that they are not in any way bound to adopt any rule or rules which they may deem unsuited to the conditions of their districts.

* (1) 20, (2) 25, (3) 15, (4) 15, (5) 10.

MODEL RULES UNDER SECTION 32 OF THE BENGAL LOCAL SELF-GOVERNMENT ACT III (B.C.) OF 1885.

CLAUSE (a).—Meetings.

RULE 1.—If the Chairman is temporarily absent from his duties, or if the office of Chairman is temporarily vacant, the duties of the Chairman under these rules shall be performed by the Vice-Chairman.

RULE 2.—Meetings shall be either ordinary or special.

RULE 3.—An ordinary meeting of the District Board shall be held on the day* of every month: Provided that if the day of any month falls on a gazetted holiday, or if for any other reason it is deemed inconvenient, the Chairman may fix another day for the ordinary meeting of the Board.

* e.g. first Monday.
"Last Saturday."

RULE 4.—A special meeting of the District Board may be called at any time by the Chairman. The Chairman shall be bound to call a special meeting on a requisition signed by one-fourth of the total number of members.

RULE 5.—The subjects referred to in Rule 65 of Part IV of the General Rules, and in section 29 of the Act, shall be dealt with at special meetings only.

RULE 6.—All other subjects which come within the province of the District Board may be dealt with at either ordinary or special meetings.

RULE 7.—Meetings shall be held at the office of the District Board, or at such place as the Chairman may from time to time determine.

RULE 8.—The notice under Rule 67 of the General Rules shall be sent by post or by such other method as may be convenient: Provided that if a local newspaper be published at the head-quarters of the District Board, the Board, by a resolution duly passed, may decide that the publication of such notice in the newspaper in question shall be sufficient.

RULE 9.—Notices of motions accompanied by *verbatim* drafts must be sent to the Chairman, or, in the case of there being a Secretary, to the Secretary, in time to be included in the list of business for the next meeting. Notices received too late shall be inserted in the list of business of the next succeeding meeting.

RULE 10.—A notice book shall be kept by the _____ of the Board, in which all notices of motions shall be entered. All such notices shall be dated and numbered as received.

Adjourned Meetings.

RULE 11.—An adjourned meeting is not competent to transact any business save that which the original meeting left unfinished.

RULE 12.—An adjourned meeting, being merely a continuation of the original meeting, does not require any fresh notice.

CONDUCT OF PROCEEDINGS AT MEETINGS, &c.

CLAUSE (b).

Order of business.

RULE 13.—At ordinary meetings, the business shall be conducted in the following order:—

- (a)—The minutes of the last ordinary meeting, and of any special meeting held since, shall be read and, if approved as correctly entered, shall be signed by the Chairman of such meeting.
- (b)—Business postponed from the last ordinary meeting shall be considered.
- (c)—A progress report of works shall be laid before the Board.
- (d)—Letters and reports of Committees shall be read, and accounts and statements shall be considered and passed.
- (e)—Motions of which due notice has been given to be discussed.

RULE 14.—At a special meeting, only the business for which the meeting was called shall be considered: Provided that, with the consent of the majority of the members present, any other business may be considered.

RULE 15.—In the event of any objection being raised to the manner in which any resolution has been recorded, the Chairman shall decide the question after reference to the original draft of the resolution, and if he finds the minute to be inaccurate, shall make the necessary correction in the minute-book.

RULE 16.—Unless by permission of the majority of the meeting, all subjects shall be discussed in the order in which they appear in the notice paper.

Of motions and amendments.

RULE 17.—Every motion and amendment duly moved must be seconded, and until seconded no debate thereon can take place.

RULE 18.—Every motion and amendment, after being reduced to writing, under Rule 74 of the General Rules, shall be signed by the proposer and seconder before being put to the vote.

RULE 19.—Every amendment shall be so worded as to be capable of making an intelligible sentence either alone or in its proper place in an original motion as the case may be: provided that no amendment can merely negative the original motion.

RULE 20.—The President of the meeting may, for reasons to be recorded in writing and entered in the minutes of the proceedings—

- (a)—Rule that a motion or amendment is illegal or out of order, and
- (b)—Make such alterations in a motion or amendment as shall, in his opinion, render it legal, and in order;

and may in case (a) refuse to put the motion or amendment to the meeting; and in case (b) refuse to put the motion or amendment to the meeting, unless and until the proposer and seconder accept and sign the alterations so made.

And the decision of the President shall be final.

RULE 21.—After a motion has been moved and seconded, an amendment may be moved at any stage of the debate thereon.

RULE 22.—On the discussion being concluded in the event of several amendments having been proposed, the President shall put the last amendment to the vote first; if it is negatived, he shall put the last preceding amendment; and, lastly, the first amendment; and if all the amendments are lost, the original proposition shall be put to the vote.

RULE 23.—When a motion or an amendment has been put from the chair, and been declared by the President to be duly carried, no further proposals for amending the motion or amendment can be entertained.

Of the right to speak.

RULE 24.—The President may require members to stand when they address the meeting.

RULE 25.—The member who first addresses the meeting shall be entitled to be heard first, and should more than one member rise to address the meeting at the same time, the order of precedence shall be determined by the President.

RULE 26.—Any member shall be at liberty to call the attention of the President to a point of order, even when a member is speaking. On a point of order being raised, the member addressing the meeting shall resume his seat until the question has been decided by the President. After the decision of the President, the same point of order cannot be raised again. Except as provided by this rule, no member shall interrupt a speaker in possession of the meeting.

RULE 27.—Except as provided in the last preceding rule, no member shall speak except to move or second a motion or amendment, or to support or oppose a motion or amendment which has been duly moved and seconded.

RULE 28.—A speaker who has exhausted his right to speak on an original motion may speak on any amendment being moved as that raises a new question.

RULE 29.—The mover of a motion or amendment shall in all cases have a right of reply, but otherwise no member shall speak more than once on the same motion or amendment, unless in explanation of some part of his original speech.

Miscellaneous.

RULE 30.—Unless not less than two-thirds of the members of the Board consent by signing a requisition, no subject once finally disposed of can be reconsidered within six months.

RULE 31.—When any business, of which notice has not been given, is considered at a meeting, the decision recorded or resolution adopted at such meeting shall be of no effect unless and until it is confirmed at the next succeeding ordinary meeting, or at a special meeting called expressly for the purpose.

RULE 32.—For the purpose of taking into consideration business involving many details, the meeting may resolve itself into a Committee of the whole body. When this has been determined on, the rule prohibiting any person from speaking more than once on the same question shall be deemed suspended until the meeting resumes.

RULE 33.—When a motion or amendment is put to the vote, the President or Secretary shall record against it, first, the names of members voting for it, and then the names of those voting against it.

RULE 34.—Voting by proxy is prohibited; and no member may vote upon any motion or amendment unless he be present in person at the time when it is put to the vote.

RULE 35.—The minute shall contain a brief abstract of the discussion preceding each resolution,

Of protests or dissents.

RULE 36.—Protests must be limited to a concise and definite statement of the motives which prompted the votes of members who voted in the minority on a given question.

RULE 37.—Protests must be handed to the Chairman before the conclusion of the meeting at which the resolution protested against was passed.

RULE 38.—Protests duly made shall be appended to and published with the minutes.

Of Adjournments.

RULE 39.—It shall be competent to any member to move the adjournment of the debate or of the meeting in a speech not exceeding five minutes in duration.

RULE 40.—When a motion for the adjournment of the meeting or of a debate is made, it shall be seconded without a speech, and put by the Chairman to the vote without debate or amendment.

RULE 41.—No motion for the adjournment of the meeting or of a debate shall be admissible which proposes an adjournment beyond the next ordinary meeting.

*CLAUSE (c).**The custody of the common seal, and the purposes for which it shall be used.*

RULE 42.—The common seal shall remain in the custody of the Chairman: Provided that, if a Secretary has been appointed, the Chairman may by written order delegate the custody of the seal to the Secretary.

RULE 43.—The common seal shall be affixed to the following documents:—

- (a)—All deeds of sale or purchase executed by or on behalf of the District Board, and whether relating to moveable or immoveable property.
- (b)—All written contracts entered into by the District Board.
- (c)—The minutes of the proceedings of the Board.
- (d)—The notices of meetings of the Board.
- (e)—All receipts for money granted under the authority of the Board.
- (f)—All notices to the public issued under the Act or the General Rules.

CLAUSE (d).

Division of duties among the Members of the District Board.

RULE 44.—The District Board may from time to time appoint out of its members such and so many Committees either of general or special nature, and consisting of such number of persons as they think fit, for any purposes which, in the opinion of the Board, can be conveniently regulated and managed by means of such Committees; but the acts of every such Committee shall be submitted to the Board for their approval.

RULE 45.—There shall be the following General Committees of the District Board, viz :—

- (1).—The Finance Committee.
- (2).—The Public Works and Ferries Committee.
- (3).—The Education Committee.
- (4).—The Medical and Sanitary Committee.
- (5).—The

RULE 46.—The duties of the Finance Committee shall be as follows :—

- | | | |
|-------|---|-------|
| (a).— | • \| | (c).— |
| (b).— | | (d).— |

RULE 47.—The duties of the Public Works and Ferries Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | | (d).— |

RULE 48.—The duties of the Education Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | | (d).— |

RULE 49.—The duties of the Medical and Sanitary Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | | (d).— |

RULE 50.—The duties of the Committee shall be as follows :—

- | | | |
|-------|--|-------|
| (a).— | \| | (c).— |
| (b).— | | (d).— |

RULE 51.—The members of the General Committees shall hold office for one year only, but shall be eligible for re-appointment.

RULE 52.—Save in the case of illness, a member of a General Committee, who, without the previous permission of the District Board, shall fail to attend six consecutive meetings of such Committee, shall thereby cease to be a member, and the Committee shall apply to the Board to appoint another member in his place.

RULE 53.—The District Board may from time to time delegate to one or more of its members the duty of inspecting any work which is being carried out under its orders, or any institution under its control and management.

Proceedings of Committees.

RULE 54.—A Committee may meet and adjourn as it thinks proper.

RULE 55.—The quorum of a Committee shall be three members.

RULE 56.—A Committee may elect a Chairman of its meetings.

RULE 57.—If no Chairman is elected, or if the Chairman elected is not present at the time for holding any meeting, the members present shall choose one of their number to be Chairman.

RULE 58.—Every question at a meeting shall be determined by a majority of the votes of the members present and voting on that question.

RULE 59.—In case of an equal division of votes, the Chairman shall have a second or casting vote.

CLAUSE (e).

Powers of Chairman.

RULE 60.—The Chairman of the District Board is empowered to enter into contracts relating to works and expenditure sanctioned by the Board in respect of sums, or involving values not exceeding Rs. 500.

RULE 61.—The general superintendence and control of the establishment maintained by the District Board shall vest in, and be exercised by, the Chairman.

RULE 62.—Subject to any resolutions which the District Board may from time to time pass, the general powers of control and administration which are vested or may be vested in the Board under Part III, Chapter I of the Act, shall be exercised by the Chairman.

RULE 63.—Subject to any resolution which the Board may pass from time to time, the general powers of control over the proceedings of inferior local authorities, conferred on the District Board by the Act, may be exercised by the Chairman.

RULE 64.—The powers of the Vice-Chairman shall be such as the Chairman may by an order in writing delegate to him from time to time. Such powers may at any time be withdrawn or modified by an order similarly made: Provided that nothing done by the Vice-Chairman with the express or implied consent of the Chairman shall be invalid for want of such written order.

CLAUSE (f).

The persons by whom receipts shall be granted for money received under the Act.

RULE 65.—Receipts for money received under the Act shall be signed by the Chairman, Vice-Chairman, or, when a Secretary has been appointed, by the Secretary of the Board.

CLAUSE (g).

The duties, appointment, leave, suspension and removal of the officers and servants of the Board.

RULE 66.—Subject to the scale of establishment laid down by the District Board, the Chairman may appoint and dismiss all officers whose salary is less than Rs. 50 per month. Provided that all dismissals must be reported to the next ordinary meeting for confirmation.

RULE 67.—Except as otherwise provided in the Act or the General Rules, the appointment and dismissal of officers and servants of the Board employed on a salary of Rs. 50 or upwards shall rest with the District Board.

RULE 68.—Except as otherwise provided in the General Rules, the Chairman may suspend any officer or servant of the Board for misconduct or incompetence: Provided that the matter shall be laid before the Board for orders at their next ordinary meeting.

RULE 69.—Casual leave for a period not exceeding seven days at any one time, or 15 days in 12 months, and leave on medical certificate for any period not exceeding a month, may be granted by the Chairman with or without pay, and with or without the appointment of a substitute, to any officer or servant of the Board. All other leave must be granted by the Board at a meeting.

RULE 70.—Except as otherwise provided by the Act and the General Rules, all persons employed by the Board, whose services may be no longer required, shall be liable to discharge after the receipt of one month's notice, or one month's pay in lieu of notice; and no such person shall withdraw from the duties of his office without having given previous notice for the period of one month, on pain of forfeiture of a month's salary.

RULE 71.—The Board shall have power to inflict for neglect of duty a fine not exceeding one month's pay upon any officer or servant employed by them. This power shall be exercised by the Chairman: Provided that the orders of the Chairman inflicting a fine on an officer drawing Rs. 50 per mensem or upwards shall be submitted for the confirmation of the Board at its next ordinary meeting.

RULE 72.—All officers and servants employed by the District Board shall, if required, furnish such security as the Board may from time to time fix.

APPENDIX G.

FORM No. I.

Statement shewing the Income of District Boards under Act III (B.C.) of 1885.

NAME OF DIVISION.	NAME OF DISTRICT BOARD.	EDUCATION.						MEDICAL.						Public works.	Kerries.	Grant from Provincial revenues.	Balance of the District Road Fund under the Cess Act, 1880.	MISCELLANEOUS.					Advances.	Deposits.	Total receipts during the half-year.	Total receipts, including balance.
		School fees.	Contributions.	Sale-proceeds of books.	Income from endowments.	Miscellaneous.	Total.	Hospital and dispensary receipts.	Income from endowments.	Contributions.	Miscellaneous.	Total.	Rent of serais and bungalows.					Fees, fines, and forfeitures.	Miscellaneous.	Total.						
Burdwan	Burdwan	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	
	
	
	
	
Presidency	Presidency	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	
	
	
	
	
Dacca	Dacca	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	
	
Rajshahye	Rajshahye	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	
	
Patna	Patna	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	
	
GRAND TOTAL		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRAND TOTAL		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Statement showing the Income of District Boards

NAME OF DIVISION.	NAME OF DISTRICT BOARD.	Opening balance.	EDUCATION.						MEDICAL.				
			School fees.	Contributions.	Sale proceeds of books.	Income from endowments.	Miscellaneous.	Total.	Hospital and dispensary receipts.	Income from endowments.	Contributions.	Miscellaneous.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN	Burdwan	67,599	686	.....	.....	.....	192	878	.....	.....	.....	.....	.....
	Hooghly	68,396	80	316	.....	.....	25	871	.....	985	180	.....	1,115
	Howrah	.....	.....	87	.....	.....	75	162	.....	.....	.....	.....	.....
	Bankoorra	20,642	609	.....	.....	.....	40	649	.....	.....	.....	.....	.....
	Beerbhoom	38,324	2,045	6	.....	.....	19	2,071	.....	.....	.....	.....	.....
	Midnapore	57,344	2,022	1,109	.....	.....	6	3,187	.....	.....	.....	.....	.....
	Total	2,50,805	5,393	1,518	.....	.....	857	7,268	.....	985	180	.....	1,115
PRESIDENCY	Moorshedabad	19,097	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Nuddea	14,067	609	66	.....	.....	.....	765	.....	.....	.....	.....	.....
	Jessore	30,328	243	47	.....	.....	14	304	.....	.....	895	324	719
	34 Pergunnahs	40,214	483	67	.....	.....	348	898	.....	.....	.....	.....	.....
	Khoolna	23,472	809	127	.....	.....	1	437	.....	.....	881	1	352
	Total	1,27,778	1,734	307	.....	.....	363	2,404	.....	.....	776	325	1,101
DACCA	Backergunge	.....	1,051	21	.....	.....	12	1,084	.....	.....	.....	.....	.....
	Dacca	83,954	.....	.....	.....	.....	.....	.....	.....	.....	691	.....	991
	Furzednore	31,304	.....	.....	.....	.....	36	36	.....	.....	.....	.....	.....
	Mymensingh	.....	572	.....	.....	.....	.....	572	.....	.....	.....	.....	.....
	Total	1,15,258	1,623	21	.....	.....	48	1,692	.....	.....	991	.....	991
PATNA	Patna	91,183	578	.....	.....	.....	4	582	.....	.....	.....	.....	.....
	Gya	50,977	357	.....	.....	.....	31	388	.....	.....	.....	.....	.....
	Shahabad	68,980	717	1,140	.....	.....	314	2,177	.....	.....	.....	.....	.....
	Mozufferpore	6,123	261	20	.....	.....	10	291	.....	.....	.....	.....	.....
	Durbhunga	1,49,087	383	954	.....	.....	5	1,342	.....	.....	.....	.....	.....
	Sarun	1,92,524	1,025	263	.....	.....	.....	1,258	.....	.....	.....	.....	.....
	Chumpherun	10,951	472	.....	.....	.....	251	723	.....	.....	.....	.....	.....
	Total	5,70,725	3,793	2,383	.....	.....	615	6,791	.....	.....	.....	.....	.....
BHAGULPORE...	Bhagulpore	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Maldah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Monghyr	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Purneah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	.....	1,728	614	5	.....	180	2,527	.....	.....	1,116	2,308	3,424
RAJSHAHYE	Runepore	.....	671	112	.....	.....	20	803	.....	.....	.....	.....	.....
	Dinapore	.....	496	506	.....	.....	36	1,038	.....	.....	.....	.....	.....
	usgra	43,572	955	.....	.....	.....	.....	955	.....	.....	.....	.....	.....
	Julpigoree	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Pubna	59,218	83	.....	.....	.....	.....	83	.....	.....	.....	.....	.....
	Rajshahye	11,839	138	.....	.....	.....	.....	138	.....	.....	.....	.....	.....
	Total	1,14,029	2,343	618	.....	.....	56	3,017	.....	.....	.....	.....	.....
ORISSA	Cuttack	.....	495	350	.....	.....	21	866	.....	.....	.....	.....	.....
	Pooree	.....	62	.....	.....	.....	1	63	.....	.....	.....	.....	.....
	Balasore	.....	43	800	.....	.....	.....	643	.....	.....	.....	.....	.....
	Total	.....	600	950	.....	.....	22	1,572	.....	.....	.....	.....	.....
CHITTAGONG	Chittagong	.....	.....	.....	.....	40	.....	40	.....	.....	.....	.....	.....
	Noakholly	1,331	357	.....	.....	.....	.....	357	.....	.....	.....	.....	.....
	Tipperah	.....	.....	240	.....	.....	.....	240	.....	.....	.....	.....	.....
	Total	1,331	357	240	.....	40	.....	637	.....	.....	.....	.....	.....
	GRAND TOTAL	11,80,528	17,571	6,651	5	40	1,641	25,908	.....	985	3,013	2,633	6,631

DIX G (1).

No. I.

under Act III (B.C.) of 1885 for the year 1887-88.

Pounds.	Public works.	Ferries.	Grant from Provincial revenues.	Balance of the District Road Fund under the Cess Act, 1880.	MISCELLANEOUS.				Advances.	Deposits.	Total receipts during the year.	Total receipts, including balance.
					Rent of serais and bungalows.	Fees, fines, and forfeitures.	Miscellaneous.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,167	19,406	17,661	1,28,084	28	241	881	1,054	2,144	2,405	1,77,799	2,45,398
7,081	11,330	19,062	81,914	100	6,593	1,859	8,532	13,038	1,003	1,43,791	2,12,187
2,731	29	7,140	.....	78,002	...	.....	15	15	1,000	7,918	96,897	98,897
2,634	2,362	.....	38,972	2	884	88	474	1,599	487	47,187	97,839
6,163	808	.....	52,382	160	8,734	288	4,182	2,127	1,487	69,520	1,05,844
17,471	20,719	5,210	1,34,896	124	3,622	663	4,409	9,971	6,557	2,02,370	2,80,214
45,007	29	61,085	41,953	5,12,230	408	14,574	3,234	18,266	29,174	20,767	7,37,564	9,89,369
10,067	10,408	1,328	68,380	...	7	467	474	6,257	.....	1,09,988	1,28,680
34,699	19,643	1,096	60,948	210	938	840	1,088	6,892	.....	1,26,030	1,40,097
18,462	826	4,447	.....	86,981	1	2,043	5	2,949	14,987	6,103	1,32,778	1,68,106
6,608	4,692	17,974	10,251	1,04,483	...	2,304	135	2,439	12,322	694	1,60,221	2,00,435
5,044	1,540	493	54,754	...	245	285	530	5,326	2,588	71,094	94,566
77,880	5,518	60,072	13,168	3,75,525	211	6,435	1,732	8,378	46,685	9,375	5,99,106	7,26,884
10,453	7,065	8,483	1,47,707	...	922	6,676	7,598	4,151	1,331	1,87,842	1,87,842
10,527	29,350	23,097	64,338	...	208	8,425	8,631	4,685	1,551	1,44,073	2,28,026
18,029	6,981	16,836	67,708	30	2,054	5,592	7,646	4,680	11,574	1,20,820	1,62,124
42,579	314	1,149	2,58,616	...	3,904	...	3,904	9,785	10,235	3,27,154	3,27,154
78,588	43,710	50,435	5,28,369	30	7,088	20,693	27,811	23,601	24,691	7,79,888	8,05,146
4,839	19,888	.....	1,75,973	1,370	5,118	423	6,911	4,885	6,019	2,19,497	3,10,680
7,620	829	1,646	1,71,150	103	3,620	2,687	8,410	1,418	12,572	2,02,133	2,53,110
7,090	10,949	1,761	1,32,344	417	3,885	334	4,936	7,898	6,406	1,82,201	2,51,181
6,706	6,180	.....	1,41,361	865	500	13,906	20,271	3,593	2,031	1,79,442	1,35,566
4,972	17,032	.....	2,00,556	878	5,067	1,414	8,959	30,864	11,892	2,74,607	4,24,694
4,646	1,51,236	624	.....	974	1,198	29,287	18,546	2,06,600	3,99,124
16,672	27,464	300	60,636	217	1,108	4,548	5,873	21,068	13,107	1,86,443	1,77,394
52,084	87,851	3,707	10,53,256	4,474	10,898	29,286	53,658	99,113	74,463	14,36,923	20,01,648
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.....
1,00,670	58,063	2,547	5,54,309	64	11,199	5,884	17,147	43,696	34,886	8,17,769	8,17,769
10,927	34,603	1,74,788	353	6	762	1,121	28,446	604	2,51,382	2,51,382
14,935	3,028	3	1,09,639	...	482	8,673	9,153	11,473	101	1,48,312	1,48,312
13,504	13,337	252	41,800	9	701	1,758	2,468	9,900	305	82,521	1,28,093
6,954	21,869	3,954	77,072	833	342	1,790	2,945	8,220	.....	1,31,034	1,31,034
17,544	6,063	114	45,017	...	1,448	580	2,023	1,997	1,957	74,698	1,33,916
10,221	18,951	3,474	73,155	301	1,017	464	1,782	20,631	.....	1,37,352	1,49,191
74,085	97,941	7,797	5,21,471	1,496	3,991	14,027	19,514	89,507	2,967	8,10,299	9,30,928
6,731	6,538	3,289	93,910	804	3,137	544	4,485	2,568	1,305	1,19,602	1,19,602
2,532	32	5,587	36,141	5	380	111	490	163	.....	44,944	44,944
4,811	9,700	34,677	36,409	65	2,633	71	2,769	2,465	23	91,397	91,397
14,074	16,270	43,423	1,66,460	874	6,150	726	7,750	5,196	1,328	2,56,073	2,56,073
2,730	11,016	.....	36,645	91,972	16	—61	27,999	27,952	11,196	1,572	1,83,113	1,83,113
5,689	7,750	1,898	1,34,658	...	279	3,630	3,909	10,032	5,976	1,70,269	1,71,600
11,355	4,100	.....	1,63,109	...	1,256	2,308	3,563	743	2,757	1,85,875	1,85,875
19,764	11,016	11,859	38,543	3,89,739	14	1,473	33,937	35,424	21,970	10,305	5,39,257	5,40,588
4,62,243	16,563	4,38,031	2,01,573	41,01,259	7,571	70,808	1,09,569	1,87,948	3,57,942	1,78,782	59,76,879	71,57,405

Statement shewing the Expenditure of District

DIVISION.	Name of District Board.	Opening balance.	Income during the half-year.	Refunds.	ADMINISTRATION.			EDUCATION.				MEDICAL.					Pounds.	MINOR DEPARTMENTS.		
					Establishment and contingencies of District and Local Boards' offices.	Percentage cost of establishment for offices of accounts, control and audit.	Total.	Establishment and contingencies.	Scholarships.	Prizes.	Miscellaneous.	Total.	Vaccination.	Sanitation.	Hospitals and dispensaries.	Miscellaneous.		Total.	Canals.	Public exhibitions and fairs.	Total.
Burdwan.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Burdwan ...	1,08,470	...	1,833	1,108	2,441	...	...	...	...	...	...	...	...	...	60	...	...	...
	Bankura ...	33,725	...	578	387	965	...	...	...	...	...	...	...	...	...	...	...	...
	Meerthoom ...	69,856	...	939	460	1,129	...	...	...	...	...	...	...	...	...	...	...	...
	Midnapore ...	1,01,386	130	1,199	1,151	2,350	...	...	...	...	...	...	...	...	...	...	...	...
	Hooghly ...	1,56,461	...	1,664	1,195	2,259	...	...	...	...	...	...	...	...	...	...	...	...
Howrah ...	9,076	...	460	...	460	191	...	...	...	...	...	...	...	...	123	...	...	...
	Total ...	40,802	4,78,974	130	5,273	4,331	9,604	191	...	...	...	191	...	...	...	...	163	...	...
Presiden- cy.																				
	24-Pergunnahs...	80,941	...	834	678	1,712	...	...	...	...	...	...	...	...	...	60	...	...	...
	Nuddea ...	62,422	75	870	500	1,379	...	...	...	...	...	...	...	...	...	3	...	...	...
	Jessore ...	89,713	...	1,704	688	2,392	...	...	...	...	...	...	...	...	...	...	...	...
	Khoolna ...	71,530	...	1,993	432	2,425	2,768	145	500	7,362	10,795	...	...	...	...	...	...	...
	Moorshedabad...	25,349	57,781	7	1,166	505	1,691	...	...	...	...	...	...	...	...	2	...	...	...
	Total ...	25,349	8,42,207	82	6,599	3,093	9,002	2,768	145	500	75,82	10,795	...	...	...	...	65	...	...
Dacca.																				
	Dacca ...	1,15,438	583	1,323	652	1,975	...	...	...	...	...	...	...	...	...	469	121	...	...
	Furreedpore ...	60,841	7,089	1,317	...	1,317	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	1,76,279	7,672	2,640	652	3,292	...	...	...	...	...	...	...	...	469	469	121	...	...
Rajshahye.																				
	Rajshahye ...	35,743	66,092	25	667	719	1,385	1,760	...	3	117	1,880	...	...	...	...	44	...	...
	Pubna ...	47,666	38,622	...	793	414	1,207	...	...	...	...	...	...	...	...	...	800	...	...
	Total ...	83,409	1,04,620	25	1,460	1,132	2,592	1,760	...	3	117	1,880	...	...	...	...	333	...	...
Patna	Patna ...	59,624	1,33,987	...	5,420	1,395	6,815	5,117	...	4,340	138	9,604	...	...	...	...	374	...	...
	GRAND TOTAL...	2,09,184	12,36,067	7,009	21,392	10,513	31,905	9,630	145	4,852	7,637	22,470	...	...	469	469	1,096	...	...

DIX H.

No. II.

Boards under Act III (B.C.) of 1885.

Stationery and printing.	SUPERANNUATIONS.			PUBLIC WORKS.							MISCELLANEOUS.					Famine relief.	Advances.	Deposits.	Total expenditure.	Balance at the close of the year.
	Pensions.	Gratuities.	Total.	Original works.	Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Miscellaneous Public Improvements.	Total.	Ferries.	Staging bungalows and serais establishment and contingencies.	Rewards for the destruction of wild animals.	Miscellaneous.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
252	181	3,746	5,650	20	...	...	9,597	...	...	...	8,373	8,373	...	18,643	1,505	40,871	67,599
...	2,579	426	2,626	56	...	...	5,687	...	180	...	31	161	...	4,901	1,347	13,081	30,644
244	5,460	17,340	3,064	...	...	...	26,364	...	60	...	1,190	1,250	...	4,538	...	33,531	36,535
409	14,644	35,765	9,080	110	...	...	59,869	...	...	...	1,851	1,851	...	11,533	8,463	84,344	57,344
1	20,067	6,414	71	...	...	35,552	...	...	...	2,186	2,186	...	46,090	2,017	58,065	68,396
53	787	307	...	...	1,094	75	...	...	...	...	...	150	...	2,146	6,930
959	22,364	86,244	28,231	564	...	...	1,37,903	75	196	...	13,601	13,797	...	55,845	13,351	2,62,039	2,57,739
194	4,335	12,761	7,567	32	...	...	36,695	...	...	...	185	185	...	7,900	...	40,746	40,815
75	1,063	25,388	6,393	...	...	...	33,349	...	142	...	123	235	...	3,020	5,190	48,356	14,066
80	8,791	29,459	6,454	414	...	...	45,118	...	...	...	...	242	...	21,546	...	69,384	20,329
415	6,791	12,712	4,152	411	...	...	24,066	...	302	...	253	585	...	6,037	3,471	47,527	25,473
473	462	23,869	4,533	187	...	...	34,051	...	...	...	...	...	...	7,200	...	43,433	19,697
1,243	22,047	1,15,089	29,099	1,044	...	...	1,67,279	...	686	...	591	1,277	...	50,773	8,661	2,49,776	1,17,730
348	1,769	9,674	4,104	219	...	...	15,766	4,722	...	...	54	54	...	3,320	4,136	31,484	83,964
72	5,600	825	3,122	3	882	...	10,432	...	...	...	556	556	...	8,611	1,460	20,537	81,304
420	7,369	10,469	7,226	222	882	...	26,198	4,722	...	...	610	610	...	11,931	5,586	61,021	1,15,259
131	11,528	29,301	5,801	634	...	...	47,264	2,007	310	...	557	807	...	35,798	1	90,002	11,839
72	5,339	10,218	3,748	860	...	...	19,671	5	...	...	214	214	...	5,323	170	26,971	59,217
203	16,867	30,519	9,549	1,000	...	...	68,935	2,612	310	...	771	1,081	...	41,121	171	1,16,973	71,068
452	20,562	32,261	10,814	10	...	...	63,647	...	1,041	...	...	1,041	...	1,818	19,177	1,02,428	91,183
3,277	89,709	2,83,612	81,919	2,840	882	...	4,61,962	7,409	2,313	...	15,573	17,806	...	1,00,067	46,946	7,92,236	6,53,015

Statement showing the Expenditure of District Boards and

DIVISION.	NAME OF DISTRICT BOARD.	MINOR DEPARTMENTS.			Stationery and printing.	SUPERANNUATIONS.			Original works.
		Census.	Public exhibitions and fairs.	Total.		Pensions.	Gratuities.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN	Burdwan	.....	.....	.....	808	.....	.....	.....	12,165
	Hoochly	.....	.....	.....	629	.....	.....	.....	3,838
	Howrah	.....	.....	.....	513	.....	.....	.....	12,773
	Bankoora	.....	.....	.....	623	.....	.....	.....	10,609
	Beerbhoom	.....	.....	.....	219	.....	.....	.....	18,149
	Midnapore	.....	.....	.....	1,134	.....	.....	.....	22,812
	Total	.....	.....	.....	3,926	.....	.....	.....	68,406
PRESIDENCY	Moorshedabad	.....	.....	.....	1,006	.....	.....	.....	2,485
	Nuddes	.....	.....	.....	699	.....	300	300	2,614
	Jessore	.....	.....	.....	842	.....	.....	.....	6,305
	24-Perkunnahs	.....	.....	.....	427	400	.....	400	8,650
	Khoolna	.....	.....	.....	706	.....	.....	.....	23,941
	Total	.....	.....	.....	4,172	400	300	700	43,997
DACCA	Backergunge	.....	.....	.....	432	.....	.....	.....	36,304
	Dacca	.....	.....	.....	1,510	.....	.....	.....	24,078
	Furraddipore	.....	.....	.....	1,650	.....	2,480	2,480	34,027
	Mymensingh	.....	.....	.....	425	.....	.....	.....	33,778
	Total	.....	.....	.....	4,023	.....	2,480	2,480	1,32,187
PATNA	Patna	.....	.....	.....	4,509	.....	.....	.....	38,435
	Gya	.....	.....	.....	1,939	.....	.....	.....	1,03,856
	Shahabad	.....	.....	.....	933	.....	.....	.....	34,948
	Muzafferpore	.....	.....	.....	1,123	.....	.....	.....	67,588
	Durbhunga	.....	.....	.....	597	.....	.....	.....	67,624
	Sarun	.....	2,772	2,772	1,816	.....	550	550	74,739
	Chumparun	.....	.....	.....	743	.....	.....	.....	30,483
	Total	.....	2,772	2,772	12,059	.....	550	550	4,29,686
BHAGULPORE	Bhagulpore	.....	.....	.....	.....	.....	.....	.....	.....
	Muldah	.....	.....	.....	.....	.....	.....	.....	.....
	Monkhyr	.....	.....	.....	.....	.....	.....	.....	.....
	Purneah	.....	.....	.....	.....	.....	.....	.....	.....
	Total	.....	.....	.....	2,256	5	.....	5	64,832
RAJSHAHY	Rangpore	.....	.....	.....	1,957	.....	.....	.....	54,508
	Dinagore	.....	.....	.....	867	.....	.....	.....	11,113
	Bokra	.....	.....	.....	329	.....	.....	.....	9,593
	Julpigoree	.....	.....	.....	507	.....	.....	.....	44,150
	Pubna	.....	.....	.....	610	.....	.....	.....	17,046
	Rajshahye	.....	.....	.....	801	.....	.....	.....	16,836
	Total	.....	.....	.....	5,061	.....	.....	.....	1,63,244
ORISSA	Cuttack	.....	.....	.....	531	.....	.....	.....	12,797
	Pooree	.....	.....	.....	477	.....	.....	.....	9,335
	Balasore	.....	.....	.....	177	.....	.....	.....	17,670
	Total	.....	.....	.....	1,185	.....	.....	.....	39,802
CHITTAGONG	Chittagong	.....	.....	.....	1,500	34	.....	34	12,153
	Noakholly	.....	.....	.....	551	.....	.....	.....	13,836
	Tipperah	.....	.....	.....	550	.....	.....	.....	27,926
	Total	.....	.....	.....	2,607	34	.....	34	53,914
	GRAND TOTAL	.....	2,772	2,772	35,289	439	3,330	3,769	10,66,038

H (1)—concluded.

II—concluded.

Act III (B.C.) of 1885 for the year 1887-88—concluded.

PUBLIC WORKS.						MISCELLANEOUS.											
Repairs.	Establishment.	Tools and plant.	Water-supply and water-works.	Miscellaneous public improvements.	Total.	Ferries.	Staging bungalows and serais establishment, and contingencies.	Rewards for the destruction of wild animals.	Miscellaneous.	Total.	Famine relief.	Advances.	Deposits.	Total expenditure.	Balance at the close of the year.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
83,711	13,429	758	.....	.....	1,10,063	.....	.....	10	1,182	1,192	.....	11,677	606	1,67,269	78,129
55,908	10,929	.....	.....	.....	70,733	2,789	.....	.....	820	820	.....	7,065	168	1,32,139	80,048
37,854	3,322	21	.....	.....	54,170	80	.....	20	462	462	.....	355	1,000	76,825	20,072
16,916	7,608	825	.....	.....	42,018	171	.....	311	1,709	2,020	.....	814	343	78,753	-10,024
24,200	7,804	101	.....	.....	45,404	.....	.....	168	1,278	1,436	.....	1,189	2,110	83,900	21,944
84,907	10,943	330	.....	150	1,32,232	4,812	.....	9	1,857	1,866	.....	8,830	5,536	2,57,619	2,585
8,03,674	60,355	2,039	.....	160	4,54,620	7,852	489	19	7,308	7,810	.....	29,940	9,757	7,86,505	1,91,864
40,190	9,898	724	.....	.....	59,297	36	.....	.....	.....	.....	.....	4,173	.....	1,07,549	21,131
50,696	11,115	618	.....	.....	65,075	519	303	.....	213	516	.....	7,759	17	1,31,776	5,321
47,224	15,708	1,054	.....	.....	70,293	11	522	.....	.....	522	.....	14,805	500	1,27,368	35,718
66,414	17,189	27	.....	1,615	93,895	1,201	.....	.....	347	847	.....	6,434	681	1,74,029	26,406
21,720	9,257	777	.....	.....	55,695	.....	.....	.....	232	252	.....	4,191	2,755	94,354	182
2,32,244	93,167	2,232	.....	1,615	3,44,255	1,766	826	.....	812	1,637	.....	37,462	3,953	6,35,126	91,758
37,463	11,330	602	.....	.....	55,759	5,500	.....	.....	428	428	.....	4,416	.....	1,30,641	57,201
36,904	10,155	416	.....	.....	71,543	26,289	.....	.....	242	242	.....	13,675	1,858	1,72,019	58,007
16,643	5,884	78	4,520	.....	65,161	90	.....	10	280	290	.....	3,887	10,467	1,31,650	20,474
30,702	18,301	130	.....	.....	1,42,911	.....	.....	.....	337	337	.....	21,403	9,467	2,19,195	1,07,569
1,21,712	45,670	1,276	4,529	.....	3,65,374	31,879	.....	10	1,290	1,306	.....	48,331	21,832	6,53,505	2,41,641
53,524	23,126	754	.....	1,374	1,17,213	.....	1,835	.....	346	2,181	.....	4,094	9,268	1,72,700	1,37,980
42,321	25,456	2,167	.....	.....	1,75,800	1,582	820	.....	2,854	3,074	.....	3,279	7,543	2,21,464	31,626
61,500	21,454	1,306	.....	-1,713	1,17,490	349	369	.....	.....	309	.....	10,026	627	1,60,093	1,01,178
44,104	24,372	1,088	.....	.....	1,36,790	75	406	.....	2,300	2,790	.....	7,359	2,031	1,69,638	16,927
48,010	28,688	4,319	.....	.....	1,65,641	7,714	1,553	.....	655	2,208	.....	75,452	3,523	2,32,422	1,42,172
66,437	21,852	1,634	.....	- 939	1,63,723	1,017	980	.....	24,221	25,201	.....	37,185	3,050	2,62,163	1,30,961
45,420	15,592	507	.....	.....	82,002	.....	151	.....	.....	151	.....	32,084	4,819	1,42,408	34,986
3,61,325	1,50,540	12,386	-1,278	5,58,638	10,537	6,204	30,376	36,580	1,70,350	30,861	14,00,818	6,00,830		
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2,10,807	65,186	4,208	1,253	3,48,376	1,744	701	65	14,750	15,510	64,970	11,352	5,14,002	3,03,167		
30,706	25,240	1,218	.....	.....	1,11,732	.....	401	.....	312	713	.....	48,555	41	1,09,704	51,678
43,798	12,741	565	.....	.....	64,217	.....	.....	27	91	58	.....	10,637	43	1,11,290	38,052
29,553	9,256	456	.....	.....	48,708	.....	.....	.....	957	957	.....	14,324	173	80,774	45,319
19,325	9,058	1,139	.....	.....	73,081	49	470	.....	.....	479	.....	11,413	.....	95,070	25,358
20,681	7,658	340	.....	2,437	51,212	8,428	.....	.....	250	250	.....	420	541	1,04,860	29,056
32,048	11,080	1,084	5	2,500	64,152	180	416	.....	350	766	.....	32,585	2,600	1,30,891	18,300
1,82,171	75,633	4,802	5	4,937	4,20,792	8,636	1,296	27	1,900	3,223	.....	1,23,940	3,398	7,23,165	2,07,703	
32,762	10,072	250	.....	.....	55,887	.....	650	.....	.....	650	.....	3,905	.....	1,06,716	12,976
11,689	5,205	378	.....	.....	20,587	800	273	.....	.....	273	.....	1,784	.....	49,255	-4,271
20,034	4,947	4	.....	.....	42,655	.....	530	.....	23	553	.....	4,510	.....	76,435	14,062
64,465	20,224	638	.....	.....	1,25,129	800	1,453	.....	23	1,476	.....	10,199	.....	2,32,406	23,607
50,481	11,349	507	.....	.....	74,550	.....	.....	.....	1,702	1,702	.....	24,305	993	1,20,600	62,513
37,490	10,306	206	.....	.....	61,847	5	77	.....	.....	77	.....	29,343	1,357	1,30,935	41,575
40,522	12,164	870	.....	.....	81,487	438	.....	.....	.....	.....	.....	2,603	1,061	1,28,618	57,237
1,28,502	33,819	1,640	.....	.....	2,17,884	443	77	.....	1,702	1,779	.....	56,251	3,411	3,79,243	1,61,345
16,04,900	5,20,594	30,225	4,634	6,677	32,32,968	63,657	11,045	121	58,167	69,333	.....	5,31,452	84,554	53,55,370	18,23,635	

